ENDING BALANCE ANALYSIS
2024-2025 UNAUDITED ACTUALS
FINANCIAL REPORT

Line #	Description	Column A Audited Actuals Balance 6/30/2023	Column B Audited Actuals Surplus or Deficit	Column C Audited Actuals Balance 6/30/2024	Column D Unaudited Actuals Surplus or Deficit	Column E Unaudited Actuals Balance 6/30/2025
1	Court/Community Schools Programs	$0.00	$0.00	$0.00	$0.00	$0.00
2	Special Education County Program & Reserves	$778,916.31	$44,412.44	$823,328.75	$14,146.76	$837,475.51
3	Sp Ed & SELPA Restricted Grants/Programs	$19,582,594.55	$1,324,803.74	$20,907,398.29	$1,999,177.32	$22,906,575.61
4	ROC/P District & COE Programs (Line 7 until 2015)	$0.00	$0.00	$0.00	$0.00	$0.00
5	Other Restricted Programs	$26,249,003.24	$7,057,300.90	$33,306,304.14	$5,970,851.80	$39,277,155.94
6	***SUBTOTAL RESTRICTED PROGRAMS***	**$46,610,514.10**	**$8,426,517.08**	**$55,037,031.18**	**$7,984,175.88**	**$63,021,207.06**
7	Designated Unrestricted Programs	$110,322,752.55	$13,839,914.33	$124,162,666.88	$14,826,314.95	$138,988,981.83
8	Court/Community Schools Unrestricted Lottery	$59,842.78	$55,306.09	$115,148.87	$48,798.70	$163,947.57
9	Special Education Unrestricted Lottery	$253,650.65	$65,898.99	$319,549.64	$44,032.55	$363,582.19
10	CTE Unrestricted Lottery	$108,136.36	($1,405.88)	$106,730.48	($3,488.77)	$103,241.71
11	Lottery - Technology Support	$270,070.90	($115,796.28)	$154,274.62	$45,898.06	$200,172.68
12	Revolving, Petty Cash	$30,000.00	$0.00	$30,000.00	$0.00	$30,000.00
13	Designated Economic Uncertainties	$3,334,612.00	$1,277,397.00	$4,612,009.00	($6,448.00)	$4,605,561.00
14	Unrestricted Reserves	$21,006,132.29	($870,299.76)	$20,135,832.53	$4,328,211.77	$24,464,044.30
15	QZAB Qualified Zone Academy Bond #1	$0.00	$0.00	$0.00	$0.00	$0.00
16	QZAB Qualified Zone Academy Bond #2	$0.00	$0.00	$0.00	$0.00	$0.00
17	QZAB Qualified Zone Academy Bond #3	$0.00	$0.00	$0.00	$0.00	$0.00
18	***SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES***	**$135,385,197.53**	**$14,251,014.49**	**$149,636,212.02**	**$19,283,319.26**	**$168,919,531.28**
19	**TOTAL GENERAL FUND** **(CDE SACS Financial Reports)**	**$181,995,711.63**	**$22,677,531.57**	**$204,673,243.20**	**$27,267,495.14**	**$231,940,738.34**
	TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)					
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	$4,431,176.86	$110,902.67	$4,542,079.53	$308,171.34	$4,850,250.87
21	TCSJ - Fund 02 - Unrestricted	$0.00	$0.00	$0.00	$0.00	$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	$174,909.94	$14,176.00	$189,085.94	$19,106.06	$208,192.00
22	**TOTAL TCSJ FUND 02** **(Included in CDE SACS General Fund 01 Financial Reports)**	**$4,606,086.80**	**$125,078.67**	**$4,731,165.47**	**$327,277.40**	**$5,058,442.87**
23	***SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02***	**$51,041,690.96**	**$8,537,419.75**	**$59,579,110.71**	**$8,292,347.22**	**$67,871,457.93**
24	***SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS & RESERVES FUND 01 + FUND 02***	**$135,560,107.47**	**$14,265,190.49**	**$149,825,297.96**	**$19,302,425.32**	**$169,127,723.28**
25	**TOTAL GENERAL FUND 01 + FUND 02** **(CDE SACS Financial Reports)**	**$186,601,798.43**	**$22,802,610.24**	**$209,404,408.67**	**$27,594,772.54**	**$236,999,181.21**
	OTHER FUNDS					
26	Charter Fund (Fund 09)	$16,542,519.26	$7,376,524.14	$23,919,043.40	($4,634,892.45)	$19,284,150.95
27	Special Education Pass-Through Fund (Fund 10)	$0.00	$0.00	$0.00	$0.00	$0.00
28	Adults in Corrections (Fund 11)	$0.00	$0.00	$0.00	$15,778.14	$15,778.14
29	Child Development Fund (Fund 12)	$4,478,123.53	$616,548.63	$5,094,672.16	$1,143,903.50	$6,238,575.66
30	County School Facilities (Fund 35)	$2,116,609.76	($30,679.34)	$2,085,930.42	($643,368.20)	$1,442,562.22
31	Special Insurance Fund (Fund 67)	$3,121,524.85	$1,690,117.71	$4,811,642.56	$1,660,581.35	$6,472,223.91
32	Retiree Benefit Trust Fund (Fund 71)	$13,818,310.46	$860,192.14	$14,678,502.60	$1,861,424.36	$16,539,926.96
33	**TOTAL ALL FUNDS**	**$226,678,886.29**	**$33,315,313.52**	**$259,994,199.81**	**$26,998,199.24**	**$286,992,399.05**

ALL FUNDS REVENUE/EXPENDITURE SUMMARY
2024-2025 UNAUDITED ACTUALS

	2024-2025 Budget	2024-2025 First Interim	2024-2025 Second Interim	2024-2025 Estimated Actuals	2024-2025 Unaudited Actuals
Beginning Balance All Funds July 1st	**$266,634,332.29**	**$259,994,199.81**	**$259,994,199.81**	**$259,994,199.81**	**$259,994,199.81**
REVENUES					
General Fund 01	$215,742,455.00	$274,285,750.00	$275,584,351.00	$246,338,317.00	$257,545,552.20
Teachers College of SJ Fund 02	$9,322,593.00	$9,539,516.00	$9,520,974.00	$9,910,513.00	$10,736,891.97
Charter Fund 09	$50,023,890.00	$54,833,974.00	$55,957,347.00	$57,353,912.00	$56,655,452.69
Special Education Pass Thru Fund 10	$73,660,139.00	$76,561,787.00	$76,128,656.00	$76,327,372.00	$77,570,675.13
Adults In Corrections Fund 11	$739,289.00	$743,438.00	$743,649.00	$686,361.00	$708,078.97
Child Development Fund 12	$75,474,316.00	$78,503,968.00	$80,354,815.00	$49,205,120.00	$49,530,453.33
County School Facilities Fund 35	$79,366.00	$79,366.00	$62,259.00	$83,012.00	$74,424.00
Special Insurance Fund 67	$2,883,962.00	$3,105,090.00	$3,145,412.00	$3,705,406.00	$3,549,838.63
Retiree Benefit Trust Fund 71	$0.00	$0.00	$0.00	$500,000.00	$1,872,767.88
Subtotal All Funds Revenues	**$427,926,010.00**	**$497,652,889.00**	**$501,497,463.00**	**$444,110,013.00**	**$458,244,134.80**
Total Beginning Balance and Revenue All Funds	**$694,560,342.29**	**$757,647,088.81**	**$761,491,662.81**	**$704,104,212.81**	**$718,238,334.61**
EXPENDITURES					
General Fund 01	$257,953,110.00	$285,813,604.00	$290,819,684.00	$232,547,706.00	$230,278,057.06
Teachers College of SJ Fund 02	$10,189,099.00	$10,213,959.00	$10,151,616.00	$10,089,704.00	$10,409,614.57
Charter Fund 09	$52,954,671.00	$65,970,174.00	$69,508,165.00	$67,511,602.00	$61,290,345.14
Special Education Pass Thru Fund 10	$73,660,139.00	$76,561,787.00	$76,128,656.00	$76,327,372.00	$77,570,675.13
Adults In Corrections Fund 11	$739,289.00	$743,438.00	$743,649.00	$686,361.00	$692,300.83
Child Development Fund 12	$76,059,619.00	$78,972,920.00	$80,826,903.00	$49,356,075.00	$48,386,549.83
County School Facilities Fund 35	$1,775,322.00	$1,775,322.00	$1,775,322.00	$1,155,100.00	$717,792.20
Special Insurance Fund 67	$898,485.00	$1,000,600.00	$1,000,600.00	$1,682,466.00	$1,889,257.28
Retiree Benefit Trust Fund 71	$0.00	$0.00	$0.00	$0.00	$11,343.52
Subtotal All Funds Expenditures	**$474,229,734.00**	**$521,051,804.00**	**$530,954,595.00**	**$439,356,386.00**	**$431,245,935.56**
Estimated Ending Balance General Fund	$175,199,247.63	$193,145,389.20	$189,437,910.20	$218,463,854.20	$231,940,738.34
Estimated Ending Balance All Other Funds	$45,131,360.66	$43,449,895.61	$41,099,157.61	$46,283,972.61	$55,051,660.71
Estimated Ending Balance All Funds June 30th	**$220,330,608.29**	**$236,595,284.81**	**$230,537,067.81**	**$264,747,826.81**	**$286,992,399.05**
Total Expenditures and Estimated Ending Balance All Funds	**$694,560,342.29**	**$757,647,088.81**	**$761,491,662.81**	**$704,104,212.81**	**$718,238,334.61**

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	**$0.00**	**$1,078,447.00**	**$1,078,447.00**	**$1,078,447.00**	**$0.00**	2
2	Special Education - Child Nutrition / Food Services	5310	1690	**$0.00**	**$448,734.76**	**$448,734.76**	**$448,734.76**	**$0.00**	2
3	Special Education	6500	1000	**$1,625,568.21**	**$49,865,798.38**	**$51,491,366.59**	**$0.00**	**$51,491,366.59**	2
4	Special Education - Non Public Agency Reimbursement Program	6500	1019	**$0.00**	**$0.00**	**$0.00**	**$2,155,641.68**	**-$2,155,641.68**	2
5	Special Education - SDC - Special Day Class	6500	1020	**$0.00**	**$1,000,000.00**	**$1,000,000.00**	**$32,007,826.56**	**-$31,007,826.56**	2
6	Special Education - Mid-Year Growth Reserve	6500	1027	**$249,002.13**	**$0.00**	**$249,002.13**	**$0.00**	**$249,002.13**	2
7	Special Education - DIS - Designated Instructional Services	6500	1050	**$0.00**	**$0.00**	**$0.00**	**$9,413,708.32**	**-$9,413,708.32**	2
8	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	**$574,326.62**	**$14,146.76**	**$588,473.38**	**$0.00**	**$588,473.38**	2
9	Special Education - Pupil Services	6500	1500	**$0.00**	**$0.00**	**$0.00**	**$1,387,058.47**	**-$1,387,058.47**	2
10	Special Education - Instructional Administration	6500	1600	**$0.00**	**$0.00**	**$0.00**	**$870,650.04**	**-$870,650.04**	2
11	Special Education - School Administration	6500	1610	**$0.00**	**$0.00**	**$0.00**	**$3,920,544.98**	**-$3,920,544.98**	2
12	Special Education - Maintenance and Operations	6500	1700	**$0.00**	**$0.00**	**$0.00**	**$2,178,649.80**	**-$2,178,649.80**	2

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
13	Special Education - Deferred Maintenance	6500	1710	**$0.00**	**-$298,309.00**	**-$298,309.00**	**$0.00**	**-$298,309.00**	2
14	Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	**$0.00**	**$0.00**	**$0.00**	**$258,977.74**	**-$258,977.74**	2
15	Special Education - Infants	6510	1040	**$0.00**	**$310,349.00**	**$310,349.00**	**$310,349.00**	**$0.00**	2
16	Special Education	9010	1000	**$0.00**	**$2,407,791.40**	**$2,407,791.40**	**$0.00**	**$2,407,791.40**	2
17	Special Education - SDC - Special Day Class	9010	1020	**-$1,373,594.12**	**$1,373,594.12**	**$0.00**	**$1,924,889.42**	**-$1,924,889.42**	2
18	Special Education - DIS - Designated Instructional Services	9010	1050	**-$131,165.90**	**$131,165.90**	**$0.00**	**$311,057.56**	**-$311,057.56**	2
19	Special Education - Pupil Services	9010	1500	**-$28,875.92**	**$28,875.92**	**$0.00**	**$40,013.47**	**-$40,013.47**	2
20	Special Education - Instructional Administration	9010	1600	**-$22,300.26**	**$22,300.26**	**$0.00**	**$30,265.42**	**-$30,265.42**	2
21	Special Education - School Administration	9010	1610	**-$57,506.72**	**$57,506.72**	**$0.00**	**$91,129.86**	**-$91,129.86**	2
22	Special Education - Maintenance and Operations	9010	1700	**-$3,755.11**	**$3,755.11**	**$0.00**	**$5,138.92**	**-$5,138.92**	2
23	Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	9010	2050	**-$8,370.18**	**$8,370.18**	**$0.00**	**$5,296.75**	**-$5,296.75**	2
	Total by Ending Balance Line			**$823,328.75**	**$56,452,526.51**	**$57,275,855.26**	**$56,438,379.75**	**$837,475.51**	***2***

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
24	Special Education - Preschool Local Entitlements	3310	1100	**$0.00**	**$349,849.00**	**$349,849.00**	**$349,849.00**	**$0.00**	3
25	SELPA - Special Education Local Planning Area Federal Preschool Grant	3315	2100	**$0.00**	**$51,740.00**	**$51,740.00**	**$51,740.00**	**$0.00**	3
26	SELPA - Special Education Local Planning Area Federal Preschool Grant Program Specialist	3315	2140	**$0.00**	**$24,665.00**	**$24,665.00**	**$24,665.00**	**$0.00**	3
27	Special Education - Federal Mental Health Average Daily Attendance (ADA) Allocation	3327	1329	**$0.00**	**$64,107.00**	**$64,107.00**	**$64,107.00**	**$0.00**	3
28	SELPA - Special Education Local Planning Area Preschool Staff Development	3345	2120	**$0.00**	**$3,978.00**	**$3,978.00**	**$3,978.00**	**$0.00**	3
29	Special Education - Early Intervention Part C	3385	1110	**$0.00**	**$91,558.00**	**$91,558.00**	**$91,558.00**	**$0.00**	3
30	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2219	**$0.00**	**$4,264.57**	**$4,264.57**	**$4,264.57**	**$0.00**	3
31	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2220	**$0.00**	**$15,157.00**	**$15,157.00**	**$15,157.00**	**$0.00**	3
32	Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting Systems FY 22/23	4203	1351	**$0.00**	**$30,731.58**	**$30,731.58**	**$30,731.58**	**$0.00**	3
33	Special Education - ESSA - Every Student Succeeds Act, Title III English Learner Student Program 23/24, CARS Consolidated Application and Reporting System	4203	1371	**$0.00**	**$11,921.22**	**$11,921.22**	**$11,921.22**	**$0.00**	3
34	Special Education - Educator Effectiveness	6266	1459	**$461,304.10**	**$0.00**	**$461,304.10**	**$221,050.09**	**$240,254.01**	3
35	Special Education - Lottery Restricted	6300	1026	**$391,805.67**	**$82,670.02**	**$474,475.69**	**$49,799.79**	**$424,675.90**	3

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
36	Special Education - Reserve Distribution to Districts	6500	1014	**$0.00**	**$281,570.63**	**$281,570.63**	**$281,570.63**	**$0.00**	3
37	Special Education - Mental Health Services	6500	1327	**$0.00**	**$3,242,429.50**	**$3,242,429.50**	**$3,242,429.50**	**$0.00**	3
38	Special Education - Districts DIS Contracted Services Board Certified Behavior Analyst (BCBA)	6500	1807	**$6,383.58**	**$55,827.90**	**$62,211.48**	**$48,023.70**	**$14,187.78**	3
39	Special Education - Deaf and Hard of Hearing Teacher - Contracted Services	6500	1808	**$0.00**	**$79,699.83**	**$79,699.83**	**$79,699.83**	**$0.00**	3
40	SELPA - Special Education Local Planning Area Low Incidence Equipment/Supplies	6500	2010	**$2,068,309.78**	**$1,267,069.00**	**$3,335,378.78**	**$1,061,660.62**	**$2,273,718.16**	3
41	SELPA - Special Education Local Planning Area Out of Home Care	6500	2030	**$6,276,070.50**	**-$187,291.11**	**$6,088,779.39**	**$550,074.74**	**$5,538,704.65**	3
42	SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	**$1,528,648.62**	**$550,032.39**	**$2,078,681.01**	**$465,391.77**	**$1,613,289.24**	3
43	SELPA - Special Education Local Planning Area Program Specialist	6500	2070	**$1,779,502.54**	**$824,117.37**	**$2,603,619.91**	**$800,303.45**	**$1,803,316.46**	3
44	SELPA - Special Education Local Planning Area Personnel Development	6500	2110	**$0.00**	**$7,164.00**	**$7,164.00**	**$7,164.00**	**$0.00**	3
45	SELPA - Mental Health Part B IDEA Average Daily Attendance (ADA) Allocation	6500	2327	**$0.00**	**$831,787.00**	**$831,787.00**	**$831,787.00**	**$0.00**	3
46	SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	**$237,778.30**	**$623,207.00**	**$860,985.30**	**$546,759.40**	**$314,225.90**	3
47	Special Education - Infant Discretionary	6515	1112	**$0.00**	**$4,827.00**	**$4,827.00**	**$4,827.00**	**$0.00**	3

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
48	SELPA - Special Education Local Planning Area Workability I	6520	2200	**$0.00**	**$294,615.00**	**$294,615.00**	**$294,615.00**	**$0.00**	3
49	Special Education - State Mental Health	6546	1328	**$0.00**	**$69,725.00**	**$69,725.00**	**$69,725.00**	**$0.00**	3
50	Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6546	3215	**$163,531.82**	**$100,725.00**	**$264,256.82**	**$73,163.78**	**$191,093.04**	3
51	Arts, Music, and Instructional Materials Discretionary Block Grant - Special Education	6762	1385	**$0.00**	**$396,176.00**	**$396,176.00**	**$0.00**	**$396,176.00**	3
52	Proposition 28- Arts and Music in Schools - Special Education	6770	1389	**$269,505.00**	**$127,419.00**	**$396,924.00**	**$144,758.72**	**$252,165.28**	3
53	Special Education Ethnic Studies Block Grant	7810	1367	**$5,062.00**	**$0.00**	**$5,062.00**	**$0.00**	**$5,062.00**	3
54	SPED - Special Education Cal HOPE - California Help Outreach Possibilities Empowerment SEL - Social Emotional Learning	9010	1368	**$0.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**	**$0.00**	3
55	Special Education Operations	9010	1701	**$0.00**	**$234,259.79**	**$234,259.79**	**$234,259.79**	**$0.00**	3
56	SELPA - Special Education Local Planning Area Out of Home Care	9010	2030	**-$3,158.48**	**$3,158.48**	**$0.00**	**$0.00**	**$0.00**	3
57	SELPA - Special Education Local Planning Area Regionalized Services	9010	2060	**-$9,739.61**	**$9,739.61**	**$0.00**	**$0.00**	**$0.00**	3
58	SELPA - Special Education Local Planning Area Program Specialist	9010	2070	**-$15,541.63**	**$15,541.63**	**$0.00**	**$0.00**	**$0.00**	3
59	SELPA - Special Education Local Planning Area Inservice Administration Budget	9010	2160	**$28,795.60**	**$32,650.07**	**$61,445.67**	**$43,659.11**	**$17,786.56**	3

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
60	SELPA - Special Education Local Planning Area 504 Training	9010	2162	**$11,842.05**	**$0.00**	**$11,842.05**	**$0.00**	**$11,842.05**	3
61	SELPA - Special Education Local Planning Area PENT - Positive Environments Network of Trainers	9010	2166	**$55,545.64**	**$17,922.79**	**$73,468.43**	**$40,970.75**	**$32,497.68**	3
62	SELPA - Special Education Local Planning Area - LHS Language Hearing Specialist - Winter Symposium	9010	2170	**$85,106.60**	**$21,967.39**	**$107,073.99**	**$14,855.23**	**$92,218.76**	3
63	SELPA - Special Education Local Planning Area Autism Forum	9010	2175	**$5,352.17**	**$4,515.68**	**$9,867.85**	**$4,111.59**	**$5,756.26**	3
64	SELPA - Special Education Local Planning Area JLSJC - Junior League of San Joaquin County Life Skills Training	9010	2207	**$101.59**	**$3,615.79**	**$3,717.38**	**$0.00**	**$3,717.38**	3
65	SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	**$7,561,192.45**	**$2,530,506.55**	**$10,091,699.00**	**$415,810.50**	**$9,675,888.50**	3
66	SELPA- Special Education Local Planning Area We Can Work - Department of Rehabilitation (DOR)	9012	2208	**$0.00**	**$286,486.02**	**$286,486.02**	**$286,486.02**	**$0.00**	3
	Total by Ending Balance Line			**$20,907,398.29**	**$12,485,105.70**	**$33,392,503.99**	**$10,485,928.38**	**$22,906,575.61**	*3*
67	COSP - County Operated Schools and Programs- Title I Part A Basic Grant	3010	3349	**$0.00**	**$778,746.98**	**$778,746.98**	**$778,746.98**	**$0.00**	5
68	COSP - County Operated Schools and Programs- Title I Low Income/Neglected	3010	3351	**$0.00**	**$53,948.33**	**$53,948.33**	**$53,948.33**	**$0.00**	5
69	COSP - County Operated Schools and Programs- Title I Part D Delinquent/Neglected	3025	3350	**$0.00**	**$486,378.59**	**$486,378.59**	**$486,378.59**	**$0.00**	5
70	Migrant Education - Districts	3060	6035	**$0.00**	**$0.00**	**$0.00**	**$36,757.55**	**-$36,757.55**	5

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

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71	Migrant Education - Administration	3060	6080	**$0.00**	**$3,153,513.25**	**$3,153,513.25**	**$616,170.94**	**$2,537,342.31**	5
72	Migrant Education - Centralized Services	3060	6082	**$0.00**	**$0.00**	**$0.00**	**$143,124.50**	**-$143,124.50**	5
73	Migrant Education - Out of School Youth	3060	6083	**$0.00**	**$0.00**	**$0.00**	**$95,375.06**	**-$95,375.06**	5
74	Migrant Education - Parent Participation	3060	6084	**$0.00**	**$0.00**	**$0.00**	**$105,567.32**	**-$105,567.32**	5
75	Migrant Education - School Readiness	3060	6085	**$0.00**	**$0.00**	**$0.00**	**$190,398.34**	**-$190,398.34**	5
76	Migrant Education - Identification and Recruitment	3060	6086	**$0.00**	**$0.00**	**$0.00**	**$446,298.42**	**-$446,298.42**	5
77	Migrant Education - Health	3060	6087	**$0.00**	**$0.00**	**$0.00**	**$98,541.56**	**-$98,541.56**	5
78	Migrant Education - Migrant District Service Agreement	3060	6088	**$0.00**	**$0.00**	**$0.00**	**$565,574.32**	**-$565,574.32**	5
79	Migrant Education - Staff Development	3060	6092	**$0.00**	**$0.00**	**$0.00**	**$5,254.26**	**-$5,254.26**	5
80	Migrant Education - Stockton	3060	6093	**$0.00**	**$0.00**	**$0.00**	**$340,463.39**	**-$340,463.39**	5
81	Migrant Education - Lodi	3060	6094	**$0.00**	**$0.00**	**$0.00**	**$299,278.01**	**-$299,278.01**	5
82	Migrant Education - Linden	3060	6095	**$0.00**	**$0.00**	**$0.00**	**$18,552.31**	**-$18,552.31**	5

ENDING BALANCE ANALYSIS DETAIL

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83	Migrant Education - Manteca	3060	6096	**$0.00**	**$0.00**	**$0.00**	**$192,157.27**	**-$192,157.27**	5
84	Migrant Education - Districts	3061	6035	**$0.00**	**$0.00**	**$0.00**	**$6,971.74**	**-$6,971.74**	5
85	Migrant Education - Summer School Administration	3061	6080	**$0.00**	**$671,913.32**	**$671,913.32**	**$33,380.13**	**$638,533.19**	5
86	Migrant Education - Summer School Centralized Services	3061	6082	**$0.00**	**$0.00**	**$0.00**	**$290,693.89**	**-$290,693.89**	5
87	Migrant Education - Summer School Out of School Youth	3061	6083	**$0.00**	**$0.00**	**$0.00**	**$14,624.03**	**-$14,624.03**	5
88	Migrant Education - Summer School - School Readiness	3061	6085	**$0.00**	**$0.00**	**$0.00**	**$16,302.71**	**-$16,302.71**	5
89	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	**$0.00**	**$0.00**	**$0.00**	**$224,368.62**	**-$224,368.62**	5
90	Migrant Education - Summer School Stockton	3061	6093	**$0.00**	**$0.00**	**$0.00**	**$30,719.43**	**-$30,719.43**	5
91	Migrant Education - Summer School Lodi	3061	6094	**$0.00**	**$0.00**	**$0.00**	**$30,120.18**	**-$30,120.18**	5
92	Migrant Education - Summer School Linden	3061	6095	**$0.00**	**$0.00**	**$0.00**	**$2,962.25**	**-$2,962.25**	5
93	Migrant Education - Summer School Manteca	3061	6096	**$0.00**	**$0.00**	**$0.00**	**$21,770.34**	**-$21,770.34**	5
94	COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	**$0.00**	**$174,382.00**	**$174,382.00**	**$174,382.00**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

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95	COSP- County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement for LEA 19/20	3182	3359	**$0.00**	**$4,159.43**	**$4,159.43**	**$4,159.43**	**$0.00**	5
96	COE - County Office of Education - ESSA - Every Student Succeeds Act - Approval	3183	6390	**$0.00**	**$197,109.00**	**$197,109.00**	**$197,109.00**	**$0.00**	5
97	COE - County Office of Education ESSA - Every Student Succeeds Act Development and Implementation	3183	6404	**$0.00**	**$195,059.00**	**$195,059.00**	**$195,059.00**	**$0.00**	5
98	Every Student Succeeds Act (ESSA) COE - Development & Implementation	3183	6410	**$0.00**	**$13,568.12**	**$13,568.12**	**$13,568.12**	**$0.00**	5
99	ESSER III Summer R-1	3225	6314	**$0.00**	**$604,005.73**	**$604,005.73**	**$604,005.73**	**$0.00**	5
100	ESSER III - Elementary and Secondary School Emergency Relief III Summer Grant Program	3225	6327	**$0.00**	**$109,931.61**	**$109,931.61**	**$109,931.61**	**$0.00**	5
101	ESSER III - Elementary and Secondary School Emergency Relief III - Round 2 Summer Program	3225	6328	**$0.00**	**$70,822.95**	**$70,822.95**	**$70,822.95**	**$0.00**	5
102	Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance	3310	3457	**$0.00**	**$190,135.00**	**$190,135.00**	**$190,135.00**	**$0.00**	5
103	VAFS - Venture Academy Family of Schools - Special Education Local Planning	3310	3860	**$0.00**	**$281,400.00**	**$281,400.00**	**$281,400.00**	**$0.00**	5
104	Title II Part A - Improving Teacher Quality	4035	6161	**$0.00**	**$40,434.35**	**$40,434.35**	**$40,434.35**	**$0.00**	5
105	COSP - County Operated Schools and Programs Title IV , Part A, Student Support and Academic Enrichment Grant	4127	3358	**$0.00**	**$61,349.27**	**$61,349.27**	**$61,349.27**	**$0.00**	5
106	COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	**$0.00**	**$27,390.00**	**$27,390.00**	**$27,390.00**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

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107	Regional English Learner Specialist Agreement	4204	6114	**$0.00**	**$110,523.00**	**$110,523.00**	**$110,523.00**	**$0.00**	5
108	Title III ESSA - Every Student Succeeds Act Technical Assistance	4204	6116	**$0.00**	**$5,640.32**	**$5,640.32**	**$5,640.32**	**$0.00**	5
109	COSP - County Operated Schools and Programs - Child Nutrition Food Service	5310	3690	**$0.00**	**$695,367.34**	**$695,367.34**	**$695,367.34**	**$0.00**	5
110	COSP - County Operated Schools and Programs - McKinney Vento Homeless Assistance Act	5630	3431	**$0.00**	**$254,059.60**	**$254,059.60**	**$254,059.60**	**$0.00**	5
111	ARP I - American Recovery Plan - Homeless Program	5632	3939	**$0.00**	**$401.43**	**$401.43**	**$401.43**	**$0.00**	5
112	DOL 9 - Department of Labor - YouthBuild of San Joaquin	5810	6271	**$0.00**	**$476,418.93**	**$476,418.93**	**$476,418.93**	**$0.00**	5
113	DOL 10 YouthBuild	5810	6278	**$0.00**	**$35,219.72**	**$35,219.72**	**$35,219.72**	**$0.00**	5
114	21st HS ASSETS	6010	6343	**$0.00**	**$254,500.00**	**$254,500.00**	**$254,500.00**	**$0.00**	5
115	ASES - After School Education and Safety - Transitional	6010	6371	**$0.00**	**$3,088,884.50**	**$3,088,884.50**	**$3,088,884.50**	**$0.00**	5
116	21st Century High School ASSETS - West High - Tracy	6010	6380	**$0.00**	**$54,855.00**	**$54,855.00**	**$54,855.00**	**$0.00**	5
117	Student Support and Enrichment Block Grant	6018	3466	**$4,184,970.00**	**$3,884,670.00**	**$8,069,640.00**	**$476,382.95**	**$7,593,257.05**	5
118	COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	**$412,532.43**	**$0.00**	**$412,532.43**	**$178,423.53**	**$234,108.90**	5

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119	Court/Community Schools - Lottery Restricted	6300	3006	**$742,769.08**	**$116,792.52**	**$859,561.60**	**$3,388.75**	**$856,172.85**	5
120	Adults In Corrections - Lottery Restricted Transfer	6300	4102	**$83,223.28**	**$2,796.98**	**$86,020.26**	**$0.00**	**$86,020.26**	5
121	Antibias Education Grant Program	6318	5092	**$40,302.85**	**$100,000.00**	**$140,302.85**	**$46,384.40**	**$93,918.45**	5
122	CA Community Schools Partnership Program (CCSPP) Implementation Cohort 3	6332	6409	**$0.00**	**$540,000.00**	**$540,000.00**	**$512,449.05**	**$27,550.95**	5
123	CCSPP - California Community Schools Partnership Program Coordination Grant 23-25	6333	6406	**$360,000.00**	**$40,000.00**	**$400,000.00**	**$392,541.26**	**$7,458.74**	5
124	DSP - Direct Support Professional Training	6355	4051	**$43,025.41**	**$25,200.00**	**$68,225.41**	**$15,256.28**	**$52,969.13**	5
125	Community - CTE - Career Technical Education - Revenue	6371	4001	**$0.00**	**$33,398.00**	**$33,398.00**	**$33,398.00**	**$0.00**	5
126	CTEIG - Career Technical Education Incentive Grant	6387	6595	**$0.00**	**$67,374.99**	**$67,374.99**	**$67,374.99**	**$0.00**	5
127	K-12 Workforce Pathway Coordinator Round 5	6388	4402	**$0.00**	**$14,825.97**	**$14,825.97**	**$14,825.97**	**$0.00**	5
128	K-12 Workforce Pathway Coordinator Round 6	6388	4403	**$0.00**	**$129,818.78**	**$129,818.78**	**$129,818.78**	**$0.00**	5
129	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	6500	3201	**$16,100.71**	**$980,757.34**	**$996,858.05**	**$996,858.05**	**$0.00**	5
130	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	**$53,260.74**	**$1,521,352.15**	**$1,574,612.89**	**$1,574,612.89**	**$0.00**	5

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131	Program Support	6500	5240	**$0.00**	**$175,226.98**	**$175,226.98**	**$175,226.98**	**$0.00**	5
132	Workability - Court/Community Schools	6520	3361	**$0.00**	**$51,045.00**	**$51,045.00**	**$51,045.00**	**$0.00**	5
133	Reversing Opioid Overdoses	6620	6311	**$98,356.00**	**$95,949.00**	**$194,305.00**	**$0.00**	**$194,305.00**	5
134	TUPE - Tobacco Use Prevention Education - Healthy Kids	6650	6330	**$0.00**	**$147,111.77**	**$147,111.77**	**$147,111.77**	**$0.00**	5
135	TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	**$0.00**	**$77,815.00**	**$77,815.00**	**$77,815.00**	**$0.00**	5
136	TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56	6685	6326	**$0.00**	**$73,195.00**	**$73,195.00**	**$73,195.00**	**$0.00**	5
137	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	**$0.00**	**$20,821.87**	**$20,821.87**	**$20,821.87**	**$0.00**	5
138	Arts, Music, and Instructional Materials Discretionary Block Grant - County Operated Schools Programs	6762	3285	**$0.00**	**$655,240.00**	**$655,240.00**	**$0.00**	**$655,240.00**	5
139	Arts and Music Block Grant	6762	5248	**$1,051,416.00**	**-$1,051,416.00**	**$0.00**	**$0.00**	**$0.00**	5
140	Proposition 28- Arts and Music in Schools - County Operated Schools Program	6770	3289	**$169,532.00**	**$186,663.00**	**$356,195.00**	**$160,217.19**	**$195,977.81**	5
141	COSP - County Operated Schools and Programs - Kitchen Infrastructure and Training 2022-23	7032	3699	**$108,408.09**	**$0.00**	**$108,408.09**	**$108,408.09**	**$0.00**	5
142	Learning Communities for School Success	7085	3458	**$48,327.31**	**$49,380.00**	**$97,707.31**	**$97,707.31**	**$0.00**	5

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143	California Regional Environmental Education CREEC 24/25	7135	7167	**$0.00**	**$120,000.00**	**$120,000.00**	**$120,000.00**	**$0.00**	5
144	Youth Community Access Durham Ferry 2024/25	7135	7240	**$0.00**	**$152,759.22**	**$152,759.22**	**$152,759.22**	**$0.00**	5
145	Classified School Employee Professional Development Block Grant	7311	5097	**$72,218.00**	**$0.00**	**$72,218.00**	**$0.00**	**$72,218.00**	5
146	Foster Youth Services	7366	3935	**$0.00**	**$681,728.34**	**$681,728.34**	**$681,728.34**	**$0.00**	5
147	Equity Multiplier - Community	7399	3018	**$2,048,380.00**	**$1,922,239.00**	**$3,970,619.00**	**$1,241,013.90**	**$2,729,605.10**	5
148	Equity Multiplier - Court	7399	3019	**$453,675.00**	**$369,047.00**	**$822,722.00**	**$269,277.73**	**$553,444.27**	5
149	COSP - County Operated Schools and Programs A-G Access / Success Completion Improvement	7412	3336	**$222,179.00**	**$0.00**	**$222,179.00**	**$222,179.00**	**$0.00**	5
150	COSP - County Operated Schools and Programs - A-G Learning Loss Mitigation Grant	7413	3337	**$98,796.00**	**$0.00**	**$98,796.00**	**$98,796.00**	**$0.00**	5
151	CSESAP - Classified School Employee Summer Assistance Program	7415	5212	**$0.00**	**$228,558.00**	**$228,558.00**	**$228,558.00**	**$0.00**	5
152	Learning Recovery Emergency Block Grant (LREBG)	7435	3249	**$2,396,452.00**	**$0.00**	**$2,396,452.00**	**$784,352.02**	**$1,612,099.98**	5
153	STRS - State Teachers Retirement System - On Behalf	7690	0099	**$0.00**	**$2,675,295.00**	**$2,675,295.00**	**$2,675,295.00**	**$0.00**	5
154	COSP - County Operated Schools and Programs Ethnic Studies Block Grant	7810	3445	**$22,294.00**	**$0.00**	**$22,294.00**	**$12,183.66**	**$10,110.34**	5

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155	COSP- Literacy Screenings Professional Development	7810	3487	**$0.00**	**$5,250.00**	**$5,250.00**	**$0.00**	**$5,250.00**	5
156	e-Template Round 2	7810	5027	**$0.00**	**$296,000.00**	**$296,000.00**	**$296,000.00**	**$0.00**	5
157	Workability I Database	7810	5030	**$0.00**	**$303,387.37**	**$303,387.37**	**$303,387.37**	**$0.00**	5
158	LGBQT+ Website - Lesbian, Gay, Bisexual, Queer, and Transgender or Questioning and Others Cultural Competency Professional Learning Platform	7810	5037	**$0.00**	**$100,000.00**	**$100,000.00**	**$100,000.00**	**$0.00**	5
159	Professional Development and Learning Management System	7810	5038	**$0.00**	**$106,887.10**	**$106,887.10**	**$106,887.10**	**$0.00**	5
160	State of California Oral Health	7810	5049	**$0.00**	**$151,542.02**	**$151,542.02**	**$151,542.02**	**$0.00**	5
161	CalCRN - California Career Resource Network	7810	5051	**$0.00**	**$125,000.00**	**$125,000.00**	**$125,000.00**	**$0.00**	5
162	LCFF - Local Control Funding Formula - Evaluation Rubrics for LCAP - Local Control and Accountability	7810	5053	**$0.00**	**$154,000.00**	**$154,000.00**	**$154,000.00**	**$0.00**	5
163	Wild Alumni Support	7810	5274	**$0.00**	**$1,251.00**	**$1,251.00**	**$1,251.00**	**$0.00**	5
164	Forestry Corps	7810	5280	**$0.00**	**$815,098.36**	**$815,098.36**	**$815,098.36**	**$0.00**	5
165	CMD - Corpsmember Development	7810	5288	**$0.00**	**$24,000.00**	**$24,000.00**	**$24,000.00**	**$0.00**	5
166	CalRecycle - E-Waste	7810	5289	**$0.00**	**$383,294.09**	**$383,294.09**	**$383,294.09**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
167	CalRecycle - Tire	7810	5290	**$0.00**	**$192,507.69**	**$192,507.69**	**$192,507.69**	**$0.00**	5
168	CalRecycle - Oil	7810	5291	**$0.00**	**$102,697.29**	**$102,697.29**	**$102,697.29**	**$0.00**	5
169	CalRecycle - BCRF Beverage Container Recycling Fund	7810	5292	**$0.00**	**$657,026.77**	**$657,026.77**	**$657,026.77**	**$0.00**	5
170	Mathematics, Science and Computer Science Professional Learning Grant	7810	6053	**$1,984,929.24**	**$8,510,166.93**	**$10,495,096.17**	**$8,510,166.93**	**$1,984,929.24**	5
171	California Serves	7810	6120	**$0.00**	**$240,319.25**	**$240,319.25**	**$240,319.25**	**$0.00**	5
172	CalRecycle - E-Waste Carryover	7810	6251	**$0.00**	**$241,822.86**	**$241,822.86**	**$241,822.86**	**$0.00**	5
173	CalRecycle - Tire Carryover	7810	6252	**$0.00**	**$211,763.50**	**$211,763.50**	**$211,763.50**	**$0.00**	5
174	CalRecycle - Oil Carryover	7810	6253	**$0.00**	**$75,917.21**	**$75,917.21**	**$75,917.21**	**$0.00**	5
175	CalRecycle- BCRF Beverage Container Recycling Fund Carryover	7810	6254	**$0.00**	**$436,060.28**	**$436,060.28**	**$436,060.28**	**$0.00**	5
176	CalRecycle SB1013 (LCC1) - Local Conservation Corps	7810	6279	**$0.00**	**$117,656.06**	**$117,656.06**	**$117,656.06**	**$0.00**	5
177	GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	**$0.00**	**$391,269.06**	**$391,269.06**	**$391,269.06**	**$0.00**	5
178	NBS -Nature-Based Solutions	7810	6285	**$0.00**	**$25,331.15**	**$25,331.15**	**$25,331.15**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

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179	CDPH - California Department of Public Health Youth Suicide Reporting and Crisis Response Pilot Program	7810	6318	**$0.00**	**$1,063,728.85**	**$1,063,728.85**	**$1,063,728.85**	**$0.00**	5
180	MHSSA - Mental Health Student Services Act	7810	6359	**$0.00**	**$1,811,613.38**	**$1,811,613.38**	**$1,811,613.38**	**$0.00**	5
181	Whale Tail	7810	7152	**$0.00**	**$17,330.37**	**$17,330.37**	**$17,330.37**	**$0.00**	5
182	Routine Maintenance and Repair Requirement	8150	5701	**$0.00**	**$2,457,059.25**	**$2,457,059.25**	**$2,457,059.25**	**$0.00**	5
183	COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	**$123,625.02**	**$488,474.30**	**$612,099.32**	**$15,036.49**	**$597,062.83**	5
184	COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	**$10,051.83**	**$245,963.38**	**$256,015.21**	**$173,447.42**	**$82,567.79**	5
185	COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	**$0.00**	**$74,341.01**	**$74,341.01**	**$74,341.01**	**$0.00**	5
186	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	9010	3201	**-$16,100.71**	**$16,100.71**	**$0.00**	**$0.00**	**$0.00**	5
187	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	9010	3202	**-$53,260.74**	**$53,260.74**	**$0.00**	**$0.00**	**$0.00**	5
188	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependancy Court	9010	3471	**$1,681.84**	**$159,281.36**	**$160,963.20**	**$155,637.15**	**$5,326.05**	5
189	COSP - County Operated Schools and Programs - Workforce Development Career Hub- AB 109	9010	3485	**$0.00**	**$33,258.01**	**$33,258.01**	**$33,258.01**	**$0.00**	5
190	Children and Youth Behavioral Health Initiative (CYBHI)	9010	3486	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

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191	COSP - County Operated Schools and Programs - California Apprenticeship Initiative Grant	9010	3498	**$0.00**	**$265.60**	**$265.60**	**$265.60**	**$0.00**	5
192	VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	**$236,404.39**	**$228,890.37**	**$465,294.76**	**$181,861.02**	**$283,433.74**	5
193	HE TAC - Homeless Education Technical Assistance Center Mini Grant	9010	3941	**$0.00**	**$6,534.70**	**$6,534.70**	**$6,534.70**	**$0.00**	5
194	HSA - Human Services Agency - Construction Technology GED - General Education Diploma	9010	4065	**$0.00**	**$77,453.83**	**$77,453.83**	**$77,453.83**	**$0.00**	5
195	HSA - Human Services Agency - Construction Technology	9010	4200	**$0.00**	**$230,669.10**	**$230,669.10**	**$230,669.10**	**$0.00**	5
196	HSA - Human Services Agency - Food Service Program	9010	4201	**$0.00**	**$454,931.66**	**$454,931.66**	**$454,931.66**	**$0.00**	5
197	CTE - Career Technical Education - Expansion	9010	4212	**$255,814.86**	**$37,471.39**	**$293,286.25**	**$32,688.57**	**$260,597.68**	5
198	CAI - California Apprenticeship VETS - Veterans Enhanced Technology Solutions Apprenticeship Program	9010	4214	**$0.00**	**$13,842.53**	**$13,842.53**	**$13,842.53**	**$0.00**	5
199	California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program	9010	4215	**$0.00**	**$24,159.53**	**$24,159.53**	**$24,159.53**	**$0.00**	5
200	CAI - California Apprenticeship Initiative New and Innovative Program	9010	4217	**$0.00**	**$35,976.84**	**$35,976.84**	**$35,976.84**	**$0.00**	5
201	PG&E - Pacific Gas and Electric AIF - Apprenticeship Innovation Funding	9010	4218	**$1,619,504.50**	**$401,475.44**	**$2,020,979.94**	**$2,020,535.44**	**$444.50**	5
202	WE WILL! Apprenticeships Reaching Career Horizons (ARCH)	9010	4219	**$0.00**	**$76,885.52**	**$76,885.52**	**$76,885.52**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

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203	WE WILL! Healthcare and Education Workbase Learning Continuum	9010	4220	**$0.00**	**$114,348.92**	**$114,348.92**	**$114,348.92**	**$0.00**	5
204	Go San Joaquin (GoSJ) Partnerships	9010	4221	**$0.00**	**$25,000.00**	**$25,000.00**	**$0.00**	**$25,000.00**	5
205	WE WILL! Go San Joaquin (GoSJ)	9010	4222	**$0.00**	**$89,930.28**	**$89,930.28**	**$89,930.28**	**$0.00**	5
206	CodeStack	9010	5025	**$3,549,655.40**	**$13,094,757.66**	**$16,644,413.06**	**$12,795,290.83**	**$3,849,122.23**	5
207	Code Camp	9010	5056	**$0.00**	**$582,979.85**	**$582,979.85**	**$582,979.85**	**$0.00**	5
208	CREEC - California Regional Environmental Education Community Amendment - Network Website	9010	5058	**$0.00**	**$5,000.00**	**$5,000.00**	**$5,000.00**	**$0.00**	5
209	PG&E - Pacific Gas and Electric Energy Center Foundation Grant	9010	5064	**$12.12**	**$0.00**	**$12.12**	**$0.00**	**$12.12**	5
210	Canine Services Consortium	9010	5208	**$1,029.73**	**$7,700.00**	**$8,729.73**	**$7,000.00**	**$1,729.73**	5
211	Youth Workforce Program Services	9010	5275	**$0.00**	**$127,348.15**	**$127,348.15**	**$127,348.15**	**$0.00**	5
212	Miscellaneous Recycling Revenues	9010	5287	**$227,756.12**	**$147,317.23**	**$375,073.35**	**$120,309.02**	**$254,764.33**	5
213	Classified School Employee Teacher Credentialing Program	9010	5318	**$0.00**	**$64,782.86**	**$64,782.86**	**$47,987.28**	**$16,795.58**	5
214	Threat Assessment	9010	5723	**$3,685.16**	**$0.00**	**$3,685.16**	**$0.00**	**$3,685.16**	5

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215	Assessment Administration	9010	6069	**$259,754.17**	**$0.00**	**$259,754.17**	**$15,315.86**	**$244,438.31**	5
216	English Learner Roadmap Power in Collaboration Across California (EPICC)	9010	6121	**$0.00**	**$96,003.00**	**$96,003.00**	**$96,003.00**	**$0.00**	5
217	English Learner Roadmap Power in Collaboration Across California (EPICC) Round #2	9010	6122	**$0.00**	**$39,181.19**	**$39,181.19**	**$39,181.19**	**$0.00**	5
218	TOPS - Teaching Opportunities for Partners in Science District Program	9010	6141	**$53,301.45**	**$0.00**	**$53,301.45**	**$0.00**	**$53,301.45**	5
219	North Central Valley STEM Center - Science, Technology , Engineering and Mathematics	9010	6168	**$1,338.46**	**$500.00**	**$1,838.46**	**$241.11**	**$1,597.35**	5
220	Youth Workforce Program CalVolunteers	9010	6237	**$0.00**	**$159,940.87**	**$159,940.87**	**$159,940.87**	**$0.00**	5
221	Greater Valley Conservation Corps (GVCC) Wellness Program	9010	6239	**$0.00**	**$1,569.97**	**$1,569.97**	**$1,569.97**	**$0.00**	5
222	Parks California Career Pathways	9010	6245	**$0.00**	**$45,647.71**	**$45,647.71**	**$45,647.71**	**$0.00**	5
223	PGIM - Prudential Global Investment Management	9010	6256	**$11,187.48**	**$10,000.00**	**$21,187.48**	**$2,292.32**	**$18,895.16**	5
224	SFPUC - San Francisco Public Utilities Commission	9010	6264	**$52,573.04**	**$206,049.79**	**$258,622.83**	**$234,694.50**	**$23,928.33**	5
225	Walter S. Johnson Foundation	9010	6265	**$0.00**	**$4,343.94**	**$4,343.94**	**$4,343.94**	**$0.00**	5
226	Natural Resources Fee For Services	9010	6268	**$1,894,621.41**	**$2,652,631.04**	**$4,547,252.45**	**$2,965,226.78**	**$1,582,025.67**	5

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227	MyPath	9010	6274	**$500.00**	**$0.00**	**$500.00**	**$0.00**	**$500.00**	5
228	Sonora Fee for Service	9010	6276	**$92,595.94**	**$226,554.63**	**$319,150.57**	**$111,979.30**	**$207,171.27**	5
229	YouthBuild Burlington Stores Network Engagement Impact and Innovation Grant Agreement	9010	6277	**$0.00**	**$6,763.19**	**$6,763.19**	**$6,763.19**	**$0.00**	5
230	Sierra Health Foundation	9010	6286	**$0.00**	**$10,000.00**	**$10,000.00**	**$10,000.00**	**$0.00**	5
231	California Local Conservation Corps Foundation Wood Product Workforce/Training	9010	6287	**$0.00**	**$90,693.91**	**$90,693.91**	**$90,693.91**	**$0.00**	5
232	College and Career	9010	6299	**$148,726.87**	**$13,110.61**	**$161,837.48**	**$17,138.02**	**$144,699.46**	5
233	California Youth Behavioral Health Initiative (CYBHI)	9010	6312	**$0.00**	**$7,640,644.35**	**$7,640,644.35**	**$7,640,644.35**	**$0.00**	5
234	Cannabis Prevention	9010	6315	**$0.00**	**$197,625.25**	**$197,625.25**	**$197,625.25**	**$0.00**	5
235	JUUL/Altria Settlement	9010	6316	**$175,521.25**	**$0.00**	**$175,521.25**	**$29,170.35**	**$146,350.90**	5
236	ELOP - Expanded Learning Opportunities Program SCOE - Stanislaus County Office of Education	9010	6317	**$0.00**	**$80,000.00**	**$80,000.00**	**$80,000.00**	**$0.00**	5
237	SBHIP Consolidated - Student Behavioral Health Incentive Program Health Plan of San Joaquin	9010	6339	**$0.00**	**$5,870,593.85**	**$5,870,593.85**	**$5,870,593.85**	**$0.00**	5
238	Behavioral Health Services - State	9010	6350	**$0.00**	**$45,000.00**	**$45,000.00**	**$45,000.00**	**$0.00**	5

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239	Contracted Nursing Services	9010	6352	**$575,927.83**	**$191,011.00**	**$766,938.83**	**$48,627.82**	**$718,311.01**	5
240	Tulare County Office of Education SEL - Social Emotional Learning FNL - Friday Night Live	9010	6358	**$0.00**	**$16,632.62**	**$16,632.62**	**$16,632.62**	**$0.00**	5
241	ELOP - Expanded Learning Opportunities Program Support Services	9010	6360	**$897,527.08**	**$850,919.00**	**$1,748,446.08**	**$183,341.89**	**$1,565,104.19**	5
242	Continuous Improvement and Support	9010	6386	**$4,290,517.58**	**$2,766,667.00**	**$7,057,184.58**	**$2,099,339.21**	**$4,957,845.37**	5
243	MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3	9010	6394	**$0.00**	**$5,584.39**	**$5,584.39**	**$5,584.39**	**$0.00**	5
244	MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3 Sub-grant	9010	6397	**$0.00**	**$51,975.24**	**$51,975.24**	**$51,975.24**	**$0.00**	5
245	CalHOPE - California Help Outreach Possibilities Empowerment Mindful and Wellbeing	9010	6398	**$116,269.58**	**$502,686.13**	**$618,955.71**	**$618,955.71**	**$0.00**	5
246	CCIL - California Coalition for Inclusive Learning	9010	6407	**$0.00**	**$323,742.71**	**$323,742.71**	**$323,742.71**	**$0.00**	5
247	Medi-Cal Comprehensive Health	9010	6511	**$2,524,954.75**	**$3,337,510.55**	**$5,862,465.30**	**$181,957.47**	**$5,680,507.83**	5
248	HSA - Human Services Agency - Food Service Certification	9010	6594	**$525.91**	**$0.00**	**$525.91**	**$525.91**	**$0.00**	5
249	Student Events	9010	7135	**$0.00**	**$396,583.49**	**$396,583.49**	**$396,583.49**	**$0.00**	5
250	CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	**$0.00**	**$8,438.58**	**$8,438.58**	**$5,986.38**	**$2,452.20**	5

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251	Women Together International Conference	9010	7138	**$0.00**	**$33,050.25**	**$33,050.25**	**$33,050.25**	**$0.00**	5
252	California Arts Council	9010	7145	**$0.00**	**$16,933.21**	**$16,933.21**	**$16,933.21**	**$0.00**	5
253	Art Program Contracted Services	9010	7146	**$0.00**	**$67,980.50**	**$67,980.50**	**$63,300.79**	**$4,679.71**	5
254	Stockton Art Grant (SAG)	9010	7148	**$10,000.00**	**$5,100.00**	**$15,100.00**	**$10,000.05**	**$5,099.95**	5
255	Strategic Arts Plan	9010	7149	**$0.00**	**$8,000.00**	**$8,000.00**	**$3,855.68**	**$4,144.32**	5
256	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	**$0.00**	**$40,456.01**	**$40,456.01**	**$40,456.01**	**$0.00**	5
257	MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Science Advisory	9010	7160	**$109,836.43**	**$350,000.00**	**$459,836.43**	**$351,949.56**	**$107,886.87**	5
258	MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Professional Learning and Steering Committee	9010	7161	**$895,868.40**	**$1,500,000.00**	**$2,395,868.40**	**$1,657,341.64**	**$738,526.76**	5
259	MSCS - Mathematics, Science and Computer Science Local Support Team	9010	7162	**$95,873.88**	**$0.00**	**$95,873.88**	**$95,873.88**	**$0.00**	5
260	Beam Circular Biotech Educator Pro Dev	9010	7166	**$0.00**	**$22,360.00**	**$22,360.00**	**$22,360.00**	**$0.00**	5
261	Beam Circular Biotech Summer Camp	9010	7168	**$0.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**	**$0.00**	5
262	DWAS - Dinner With a Scientist	9010	7181	**$334.91**	**$6,376.16**	**$6,711.07**	**$5,278.75**	**$1,432.32**	5

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263	ETW - The Education Trust West	9010	7195	**$0.00**	**$24,076.92**	**$24,076.92**	**$24,076.92**	**$0.00**	5
264	Raymus Foundation - Sky Mountain	9010	7201	**$0.00**	**$17.09**	**$17.09**	**$17.09**	**$0.00**	5
265	EWIG 2 - Educator Workforce Investment Grant 2023 for Computer Science	9010	7237	**$0.00**	**$487,899.17**	**$487,899.17**	**$487,899.17**	**$0.00**	5
266	Artists in Schools	9010	7248	**$232,466.00**	**$758,101.00**	**$990,567.00**	**$482,801.04**	**$507,765.96**	5
267	Music Services	9010	7270	**$5,459.47**	**$4,065.00**	**$9,524.47**	**$3,437.45**	**$6,087.02**	5
268	Health / Physical Education	9010	7300	**$39,788.00**	**$20,520.00**	**$60,308.00**	**$13,594.93**	**$46,713.07**	5
269	GRASP-IT Extra	9010	7317	**$139,802.15**	**$61,991.81**	**$201,793.96**	**$39,280.31**	**$162,513.65**	5
270	COE - County Office of Education - Foundation Award Administration	9010	7430	**$0.00**	**$267.03**	**$267.03**	**$267.03**	**$0.00**	5
271	COE - County Office of Education - Foundation Award Mock Trial	9010	7431	**$0.00**	**$2,583.75**	**$2,583.75**	**$2,583.75**	**$0.00**	5
272	COE - County Office of Education - Foundation Award Academic Decathlon	9010	7432	**$0.00**	**$5,018.58**	**$5,018.58**	**$5,018.58**	**$0.00**	5
273	COE - County Office of Education - Foundation Award Science Fair	9010	7434	**$0.00**	**$4,365.75**	**$4,365.75**	**$4,365.75**	**$0.00**	5
274	COE - County Office of Education - Foundation Award Science Olympiad	9010	7435	**$0.00**	**$5,424.04**	**$5,424.04**	**$5,424.04**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
275	COE - County Office of Education - Foundation Award Spelling Bee	9010	7437	**$0.00**	**$858.92**	**$858.92**	**$858.92**	**$0.00**	5
276	COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts	9010	7465	**$0.00**	**$2,253.11**	**$2,253.11**	**$2,253.11**	**$0.00**	5
277	COE - County Office of Education - Foundation Award Sky Mountain Outdoor Ed	9010	7468	**$0.00**	**$11,389.13**	**$11,389.13**	**$11,389.13**	**$0.00**	5
278	COE - County Office of Education - Foundation Award STEM Science, Technology, Engineering and Mathematics Durham Ferry Outdoor Education Center	9010	7470	**$0.00**	**$2,504.85**	**$2,504.85**	**$2,504.85**	**$0.00**	5
279	COE - County Office of Education - Foundation Award Pinnacle	9010	7472	**$0.00**	**$3,697.92**	**$3,697.92**	**$3,697.92**	**$0.00**	5
280	COE - County Office of Education - Foundation Award Families in Transition	9010	7474	**$0.00**	**$9,462.43**	**$9,462.43**	**$9,462.43**	**$0.00**	5
281	COE - County Office of Education - Foundation Award STEM Science, Technology, Engineering and Mathematics Annual Girls Coding Collaboration	9010	7475	**$0.00**	**$9,176.37**	**$9,176.37**	**$9,176.37**	**$0.00**	5
282	COE - County Office of Education - Foundation Award Youth Artist Showcase Competition	9010	7476	**$0.00**	**$3,039.89**	**$3,039.89**	**$3,039.89**	**$0.00**	5
283	COE - County Office of Education - Foundation Award Esports	9010	7477	**$0.00**	**$4,375.00**	**$4,375.00**	**$4,375.00**	**$0.00**	5
284	Chalkboard	9010	7611	**$12,796.04**	**-$12,796.04**	**$0.00**	**$0.00**	**$0.00**	5
285	MAA #4 - Medi-Cal Administrative Agency Comprehensive Health	9010	7904	**-$2,770.60**	**$2,770.60**	**$0.00**	**$0.00**	**$0.00**	5
286	Legal Services	9010	8000	**$0.00**	**$71,500.00**	**$71,500.00**	**$71,500.00**	**$0.00**	5

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

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287	AmeriCorps Carryover	9012	6269	**$0.00**	**$166,027.80**	**$166,027.80**	**$166,027.80**	**$0.00**	5
288	AmeriCorps	9012	6289	**$0.00**	**$64,018.27**	**$64,018.27**	**$64,018.27**	**$0.00**	5
289	Behavioral Health Services - Federal	9012	6351	**$0.00**	**$822,006.23**	**$822,006.23**	**$822,006.23**	**$0.00**	5
290	ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOE - Sacramento County Office of Education	9012	6396	**$0.00**	**$162,654.28**	**$162,654.28**	**$162,654.28**	**$0.00**	5
291	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9012	7151	**$0.00**	**$28,000.00**	**$28,000.00**	**$28,000.00**	**$0.00**	5
292	NSF - National Science Foundation YouthQuake Year 2	9012	7216	**$0.00**	**$21,081.13**	**$21,081.13**	**$21,081.13**	**$0.00**	5
293	NSF - National Science Foundation Story Quarter 2 Year 1 and 3	9012	7235	**$0.00**	**$676.06**	**$676.06**	**$676.06**	**$0.00**	5
294	NSF - National Science Foundation Story Quarter 2 Year 2	9012	7236	**$0.00**	**$9,179.75**	**$9,179.75**	**$9,179.75**	**$0.00**	5
	Total by Ending Balance Line			**$33,306,304.14**	**$92,794,208.47**	**$126,100,512.61**	**$86,823,356.67**	**$39,277,155.94**	*5*
295	Budget Stabilization	0000	0002	**$35,560,146.00**	**$12,000,000.00**	**$47,560,146.00**	**$0.00**	**$47,560,146.00**	7
296	Special Education - One-Time Discretionary Funds	0000	1314	**$102,218.97**	**$0.00**	**$102,218.97**	**$11,878.52**	**$90,340.45**	7
297	LCFF - Local Control Funding Formula Implementation Professional Development - Special Education	0000	1401	**$6,437.89**	**$0.00**	**$6,437.89**	**$6,437.89**	**$0.00**	7

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

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298	LCFF - Local Control Funding Formula Implementation Materials and Supplies - Special Education	0000	1402	**$24,534.47**	**$0.00**	**$24,534.47**	**$0.00**	**$24,534.47**	7
299	Special Education - Instructional Assistant Recruitment	0000	1804	**$40,812.63**	**$0.00**	**$40,812.63**	**$0.00**	**$40,812.63**	7
300	Special Education - Teacher Sign-on Bonus	0000	1806	**$0.00**	**$290,128.57**	**$290,128.57**	**$290,128.57**	**$0.00**	7
301	SELPA - Special Education Local Plan Area - Workability Fundraising	0000	2206	**$1,562.97**	**$771.00**	**$2,333.97**	**$905.28**	**$1,428.69**	7
302	COSP - County Operated Schools and Programs Fundraising	0000	3007	**$1,155.24**	**$0.00**	**$1,155.24**	**$0.00**	**$1,155.24**	7
303	COSP - County Operated Schools and Programs - LCFF Local Control Funding Formula Implementation Materials and Supplies	0000	3527	**$217,465.84**	**$109,527.00**	**$326,992.84**	**$55,658.82**	**$271,334.02**	7
304	VAFS - Venture Academy Family of Schools Special Projects	0000	3822	**$3,495,984.18**	**$0.00**	**$3,495,984.18**	**$82,791.00**	**$3,413,193.18**	7
305	Apprenticeship	0000	4205	**$3,779,776.81**	**$9,778,627.80**	**$13,558,404.61**	**$9,290,173.95**	**$4,268,230.66**	7
306	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	**$782,330.61**	**$0.00**	**$782,330.61**	**-$79,962.12**	**$862,292.73**	7
307	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	**$4,440,575.58**	**$3,038,706.52**	**$7,479,282.10**	**$3,104,652.02**	**$4,374,630.08**	7
308	GASB 96 - Governmental Accounting Standards Board - Subscriptions	0000	5031	**$0.00**	**$1,059,858.11**	**$1,059,858.11**	**$1,059,858.11**	**$0.00**	7
309	GASB 87 - Governmental Accounting Standards Board Property Leases	0000	5035	**$0.00**	**$1,575,884.70**	**$1,575,884.70**	**$1,575,884.70**	**$0.00**	7

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
310	Classified Employee Teacher of the Year Recognition	0000	5044	**$0.00**	**$14,432.68**	**$14,432.68**	**$14,432.68**	**$0.00**	7
311	GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	**$0.00**	**$231,971.47**	**$231,971.47**	**$231,971.47**	**$0.00**	7
312	Transworld Plant Development	0000	5067	**$165,984.23**	**$299,999.53**	**$465,983.76**	**$339,379.50**	**$126,604.26**	7
313	WEC - Wentworth Educational Center - Solar Panels	0000	5068	**$786,918.82**	**$31,134.09**	**$818,052.91**	**$206,079.01**	**$611,973.90**	7
314	Transition Budget	0000	5080	**$0.00**	**$7,302.27**	**$7,302.27**	**$7,302.27**	**$0.00**	7
315	Student Programs & Services Special Needs	0000	5091	**$0.00**	**$9,999.96**	**$9,999.96**	**$9,999.96**	**$0.00**	7
316	Copying Services	0000	5110	**$772,973.83**	**$0.00**	**$772,973.83**	**-$125,533.03**	**$898,506.86**	7
317	Venture Soccer Field	0000	5131	**$1,014,646.56**	**$0.00**	**$1,014,646.56**	**$331,923.76**	**$682,722.80**	7
318	CodeStack Relocation	0000	5134	**$8,261,575.39**	**$17,000,000.00**	**$25,261,575.39**	**$811,242.19**	**$24,450,333.20**	7
319	WEC - Wentworth Educational Center Building Expenses	0000	5140	**$312,203.14**	**$13,146,764.08**	**$13,458,967.22**	**$1,556,206.88**	**$11,902,760.34**	7
320	3127 Transworld Property	0000	5142	**$0.00**	**$1,200,000.00**	**$1,200,000.00**	**$299,072.46**	**$900,927.54**	7
321	3127 Transworld Security Deposits	0000	5143	**$97,302.07**	**$0.00**	**$97,302.07**	**$0.00**	**$97,302.07**	7

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

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322	Nelson Center Facilities - Building Expenses	0000	5150	**$138,410.79**	**$700,000.00**	**$838,410.79**	**$522,855.81**	**$315,554.98**	7
323	Lycoming Building Expenses	0000	5154	**$0.00**	**$95,691.26**	**$95,691.26**	**$95,691.26**	**$0.00**	7
324	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	**$634,674.50**	**$0.00**	**$634,674.50**	**$0.00**	**$634,674.50**	7
325	Sky Mountain Improvements	0000	5165	**$6,000,000.00**	**$0.00**	**$6,000,000.00**	**$4,950.00**	**$5,995,050.00**	7
326	COE - County Office of Education Telco Expenses	0000	5168	**$0.00**	**-$49,342.14**	**-$49,342.14**	**-$49,342.14**	**$0.00**	7
327	Sky Mountain Enhancement	0000	5173	**$0.00**	**$178,591.09**	**$178,591.09**	**$178,591.09**	**$0.00**	7
328	Venture II Building Expenses	0000	5175	**$12,152.23**	**-$112.53**	**$12,039.70**	**$12,039.70**	**$0.00**	7
329	CTEC - Career and Technical Education Center Building Expenses	0000	5180	**$1,491,699.03**	**$0.00**	**$1,491,699.03**	**$0.00**	**$1,491,699.03**	7
330	Miscellaneous Building Expenses	0000	5186	**$31,815,408.92**	**-$25,805,923.54**	**$6,009,485.38**	**$0.00**	**$6,009,485.38**	7
331	Federal Building - Court/Community Schools	0000	5193	**$0.00**	**$495,811.64**	**$495,811.64**	**$495,811.64**	**$0.00**	7
332	Mandated Costs	0000	5206	**$3,651,757.10**	**$309,085.00**	**$3,960,842.10**	**$0.00**	**$3,960,842.10**	7
333	Business Special Needs	0000	5207	**$0.00**	**$11,669.37**	**$11,669.37**	**$11,669.37**	**$0.00**	7

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334	Unemployment	0000	5210	**$0.00**	**$43,426.00**	**$43,426.00**	**$43,426.00**	**$0.00**	7
335	Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	**$0.00**	**$31,243.03**	**$31,243.03**	**$31,243.03**	**$0.00**	7
336	CSESAP - Classified School Employee Summer Assistance Program	0000	5212	**$0.00**	**$23,637.79**	**$23,637.79**	**$23,637.79**	**$0.00**	7
337	Information Technology - Core Support	0000	5216	**$0.00**	**$1,357,524.41**	**$1,357,524.41**	**$1,357,524.41**	**$0.00**	7
338	Information Technology - Communications/Security	0000	5217	**$0.00**	**$1,003,566.03**	**$1,003,566.03**	**$1,003,566.03**	**$0.00**	7
339	Information Technology - Administration	0000	5218	**$0.00**	**$418,735.22**	**$418,735.22**	**$418,735.22**	**$0.00**	7
340	Information Technology - Administration/Hardware	0000	5220	**$1,406.23**	**$169,820.01**	**$171,226.24**	**$170,640.80**	**$585.44**	7
341	Information Technology - Administration/Technical	0000	5225	**$36,986.59**	**$115,708.00**	**$152,694.59**	**$97,163.93**	**$55,530.66**	7
342	Information Technology - Administration/User Support	0000	5230	**$0.00**	**$498,881.86**	**$498,881.86**	**$498,881.86**	**$0.00**	7
343	Program Implementation	0000	5241	**$0.00**	**$382,371.34**	**$382,371.34**	**$382,371.34**	**$0.00**	7
344	Vehicle Maintenance	0000	5702	**$1,367,626.15**	**$0.00**	**$1,367,626.15**	**$442,668.33**	**$924,957.82**	7
345	Safety Conference	0000	5715	**$0.00**	**$9,279.84**	**$9,279.84**	**$9,279.84**	**$0.00**	7

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346	SJCOE - San Joaquin County Office of Education Employee Safety Training	0000	5717	**$0.00**	**$54,470.00**	**$54,470.00**	**$54,470.00**	**$0.00**	7
347	Migrant Unfunded Expenses	0000	5880	**$0.00**	**$196.66**	**$196.66**	**$196.66**	**$0.00**	7
348	SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	**$0.00**	**$19,205.37**	**$19,205.37**	**$19,205.37**	**$0.00**	7
349	FCCU2 Foundation Donation	0000	6002	**$10,000.00**	**$0.00**	**$10,000.00**	**$0.00**	**$10,000.00**	7
350	SJCOE - San Joaquin County Office of Education Professional Development for Classified Employees	0000	6051	**$0.00**	**$2,506.71**	**$2,506.71**	**$2,506.71**	**$0.00**	7
351	e-Sports	0000	6054	**$0.00**	**$23,447.97**	**$23,447.97**	**$23,447.97**	**$0.00**	7
352	Professional Learning & Support Special Needs	0000	6060	**$0.00**	**$61,782.11**	**$61,782.11**	**$61,782.11**	**$0.00**	7
353	State Seal of Biliteracy	0000	6126	**$0.00**	**$16,618.35**	**$16,618.35**	**$16,618.35**	**$0.00**	7
354	Science Conference	0000	6144	**$36,239.82**	**$2,500.00**	**$38,739.82**	**$556.99**	**$38,182.83**	7
355	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	**$26,355.84**	**$5,051.95**	**$31,407.79**	**$2,073.39**	**$29,334.40**	7
356	Education Services - Main	0000	6800	**$0.00**	**$57,491.83**	**$57,491.83**	**$57,491.83**	**$0.00**	7
357	Education Services - Science	0000	6810	**$0.00**	**$998,618.88**	**$998,618.88**	**$998,618.88**	**$0.00**	7

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358	Education Services - State/Federal Programs	0000	6820	**$0.00**	**$49,351.63**	**$49,351.63**	**$49,351.63**	**$0.00**	7
359	Education Services - School Support	0000	6825	**$407,667.58**	**$220,335.05**	**$628,002.63**	**$37,371.55**	**$590,631.08**	7
360	Education Services - Mathematics	0000	6845	**$0.00**	**$1,061,800.19**	**$1,061,800.19**	**$1,061,800.19**	**$0.00**	7
361	Education Services - Multilingual	0000	6850	**$0.00**	**$868,201.08**	**$868,201.08**	**$868,201.08**	**$0.00**	7
362	Education Services - College and Career Readiness	0000	6866	**$0.00**	**$32,330.16**	**$32,330.16**	**$32,330.16**	**$0.00**	7
363	Fab Lab	0000	7109	**$0.00**	**$459,985.15**	**$459,985.15**	**$459,985.15**	**$0.00**	7
364	Star Lab	0000	7110	**$30,151.50**	**$24,550.00**	**$54,701.50**	**$5,552.00**	**$49,149.50**	7
365	California State Elementary Spelling Bee	0000	7142	**$42,217.23**	**$23,625.00**	**$65,842.23**	**$20,358.18**	**$45,484.05**	7
366	Color the Summer Art Camp	0000	7143	**$0.00**	**$21,884.05**	**$21,884.05**	**$14,866.80**	**$7,017.25**	7
367	Student Events Pinnacle Event	0000	7144	**$0.00**	**$1,614.33**	**$1,614.33**	**$1,614.33**	**$0.00**	7
368	Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	**$0.00**	**$571,691.14**	**$571,691.14**	**$571,691.14**	**$0.00**	7
369	Sky Mountain Camp	0000	7204	**$1,833,042.84**	**$2,382,989.47**	**$4,216,032.31**	**$2,836,378.92**	**$1,379,653.39**	7

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370	Math Olympiad	0000	7214	**$2,205.00**	**$8,625.00**	**$10,830.00**	**$5,335.22**	**$5,494.78**	7
371	Emergency Preparedness	0000	7350	**$0.00**	**$4,372.60**	**$4,372.60**	**$4,372.60**	**$0.00**	7
372	MAA - Medi-Cal Administrative Agency General Administration	0000	7900	**$1,298,982.52**	**$3,620.04**	**$1,302,602.56**	**$0.00**	**$1,302,602.56**	7
373	COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency	0000	7901	**$553,731.10**	**$65,693.73**	**$619,424.83**	**$0.00**	**$619,424.83**	7
374	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	**$1,421.75**	**$0.00**	**$1,421.75**	**$0.00**	**$1,421.75**	7
375	Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	**$760,868.57**	**$128,166.36**	**$889,034.93**	**$278,041.51**	**$610,993.42**	7
376	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	**$52,702.23**	**$2,315.37**	**$55,017.60**	**$1,927.04**	**$53,090.56**	7
377	MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	**$0.00**	**$215,076.51**	**$215,076.51**	**$215,076.51**	**$0.00**	7
378	SELPA - Special Education Local Planning Area - MAA Medi-Cal Administrative Agency - SELPA 10%	0000	7908	**$113,250.28**	**$14,240.71**	**$127,490.99**	**$0.00**	**$127,490.99**	7
379	Cal-Safe - California School Aged Family Education - Childcare and Development Services	0092	7010	**$7,056.35**	**-$7,056.35**	**$0.00**	**$0.00**	**$0.00**	7A
380	Court/Camps - Instructional Program	0240	3010	**$0.00**	**$966,858.00**	**$966,858.00**	**$93,480.04**	**$873,377.96**	7D
381	Community Schools - Instructional Program	0240	3020	**$4,765,434.81**	**$18,984,897.44**	**$23,750,332.25**	**$10,977,044.02**	**$12,773,288.23**	7C

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382	Community Schools - CTE - Career Technical Education	0240	3021	**$0.00**	**$0.00**	**$0.00**	**$439,399.09**	**-$439,399.09**	7C
383	COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	**$0.00**	**$101,855.17**	**$101,855.17**	**$930,591.03**	**-$828,735.86**	7C
384	Community Schools - one.Resource	0240	3110	**$0.00**	**$0.00**	**$0.00**	**$128,623.98**	**-$128,623.98**	7C
385	Community Schools - Probation Services	0240	3190	**$0.00**	**$527,833.73**	**$527,833.73**	**$805,193.88**	**-$277,360.15**	7C
386	Community Schools - Instructional Administration	0240	3600	**$0.00**	**$0.00**	**$0.00**	**$167,059.99**	**-$167,059.99**	7C
387	Court/Camps - Instructional Administration	0240	3600	**$0.00**	**$0.00**	**$0.00**	**$42,935.00**	**-$42,935.00**	7D
388	Community Schools - School Administration	0240	3610	**$0.00**	**$0.00**	**$0.00**	**$2,412,317.45**	**-$2,412,317.45**	7C
389	Court/Camps - School Administration	0240	3610	**$0.00**	**$0.00**	**$0.00**	**$401,139.77**	**-$401,139.77**	7D
390	Community Schools - Student Services Building	0240	3650	**$0.00**	**$0.00**	**$0.00**	**$205,057.24**	**-$205,057.24**	7C
391	Court/Camps - Student Services Building	0240	3650	**$0.00**	**$0.00**	**$0.00**	**$45,012.56**	**-$45,012.56**	7D
392	Community Schools - Deferred Maintenance	0240	3710	**$0.00**	**-$140,381.00**	**-$140,381.00**	**$0.00**	**-$140,381.00**	7C
393	Community Schools - Human Resources Department	0240	3920	**$0.00**	**$0.00**	**$0.00**	**$13,819.56**	**-$13,819.56**	7C

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
394	Court/Camps - Human Resources Department	0240	3920	**$0.00**	**$0.00**	**$0.00**	**$5,182.18**	**-$5,182.18**	7D
395	Community Schools - Student Services Department	0240	3922	**$0.00**	**$0.00**	**$0.00**	**$1,713,845.40**	**-$1,713,845.40**	7C
396	Court/Camps - Student Services Department	0240	3922	**$0.00**	**$0.00**	**$0.00**	**$168,823.41**	**-$168,823.41**	7D
397	Community Schools - Technology Department	0240	3923	**$0.00**	**$0.00**	**$0.00**	**$390,415.83**	**-$390,415.83**	7C
398	Court/Camps - Technology Department	0240	3923	**$0.00**	**$0.00**	**$0.00**	**$210,285.04**	**-$210,285.04**	7D
399	Community - CTE - Career Technical Education Administration	0240	3926	**$0.00**	**$0.00**	**$0.00**	**$600,885.88**	**-$600,885.88**	7B
400	Community - CTE - Career Technical Education Administration	0240	3926	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	7
401	Community Discovery Youth ChalleNGe - National Guard	0240	3927	**$0.00**	**$0.00**	**$0.00**	**$2,062,012.71**	**-$2,062,012.71**	7C
402	Community - CTE - Career Technical Education Culinary Arts	0240	4017	**$0.00**	**$31,667.00**	**$31,667.00**	**$148,951.91**	**-$117,284.91**	7B
403	PAR - Peer Assistance Review - Administration	0271	5004	**$8,975.22**	**$0.00**	**$8,975.22**	**$0.00**	**$8,975.22**	7A
404	Williams Case Settlement	0385	7285	**$53,326.18**	**$93,718.00**	**$147,044.18**	**$109,151.14**	**$37,893.04**	7A
405	CTE - Career Technical Education - Staff Development Buyback	0393	4097	**$312.27**	**-$312.27**	**$0.00**	**$0.00**	**$0.00**	7A

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

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406	Special Education - Deferred Maintenance	0620	1711	**$1,822,413.86**	**$415,157.00**	**$2,237,570.86**	**$971,783.78**	**$1,265,787.08**	7A
407	Special Education - Deferred Maintenance Technology	0620	1712	**$58,010.64**	**$11,602.00**	**$69,612.64**	**$3,204.14**	**$66,408.50**	7A
408	COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	**$2,561,113.24**	**$225,987.00**	**$2,787,100.24**	**$402,703.21**	**$2,384,397.03**	7A
409	COSP - County Operated Schools and Programs Deferred Maintenance - Technology	0620	3712	**$146,662.90**	**$29,082.00**	**$175,744.90**	**$9,495.98**	**$166,248.92**	7A
410	General Fund - Deferred Maintenance	0620	5711	**$4,315,798.38**	**$2,606,302.00**	**$6,922,100.38**	**$248,757.18**	**$6,673,343.20**	7A
411	General Fund - Deferred Maintenance Technology	0620	5712	**$240,000.00**	**$48,000.00**	**$288,000.00**	**$15,740.76**	**$272,259.24**	7A
412	Special Education - Transportation	0724	1650	**$0.00**	**$7,356,850.52**	**$7,356,850.52**	**$7,356,850.52**	**$0.00**	7
	Total by Ending Balance Line			**$124,162,666.88**	**$78,439,189.10**	**$202,601,855.98**	**$63,612,874.15**	**$138,988,981.83**	***7***
413	COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	**$115,148.87**	**$121,978.87**	**$237,127.74**	**$73,180.17**	**$163,947.57**	8
	Total by Ending Balance Line			**$115,148.87**	**$121,978.87**	**$237,127.74**	**$73,180.17**	**$163,947.57**	***8***
414	Special Education - Lottery Unrestricted	1100	1025	**$319,549.64**	**$86,840.99**	**$406,390.63**	**$42,808.44**	**$363,582.19**	9
	Total by Ending Balance Line			**$319,549.64**	**$86,840.99**	**$406,390.63**	**$42,808.44**	**$363,582.19**	***9***

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
415	ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs	1100	4025	**$51,236.98**	**$0.00**	**$51,236.98**	**$6,410.46**	**$44,826.52**	10
416	Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	**$55,493.50**	**$2,921.69**	**$58,415.19**	**$0.00**	**$58,415.19**	10
	Total by Ending Balance Line			**$106,730.48**	**$2,921.69**	**$109,652.17**	**$6,410.46**	**$103,241.71**	***10***
417	Lottery Unrestricted - Technology Support	1100	5005	**$154,274.62**	**$211,741.50**	**$366,016.12**	**$165,843.44**	**$200,172.68**	11
	Total by Ending Balance Line			**$154,274.62**	**$211,741.50**	**$366,016.12**	**$165,843.44**	**$200,172.68**	***11***
418	Revolving Cash	0000	0000	**$30,000.00**	**$0.00**	**$30,000.00**	**$0.00**	**$30,000.00**	12
	Total by Ending Balance Line			**$30,000.00**	**$0.00**	**$30,000.00**	**$0.00**	**$30,000.00**	***12***
419	Economic Uncertainties	0000	0000	**$4,612,009.00**	**-$6,448.00**	**$4,605,561.00**	**$0.00**	**$4,605,561.00**	13
	Total by Ending Balance Line			**$4,612,009.00**	**-$6,448.00**	**$4,605,561.00**	**$0.00**	**$4,605,561.00**	***13***
420	Revolving Cash	0000	0000	**-$30,000.00**	**$0.00**	**-$30,000.00**	**$0.00**	**-$30,000.00**	14
421	LCFF - Local Control Funding Formula	0000	0000	**$0.00**	**$25,705,971.05**	**$25,705,971.05**	**$4,328.52**	**$25,701,642.53**	14
422	Economic Uncertainties	0000	0000	**-$4,612,009.00**	**$6,448.00**	**-$4,605,561.00**	**$0.00**	**-$4,605,561.00**	14

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
423	Salaries and Benefits GF - General Fund Unrestricted	0000	5000	**$0.00**	**$16,244,338.03**	**$16,244,338.03**	**$16,244,338.03**	**$0.00**	14
424	Miscellaneous Revenue	0000	5001	**$25,095,499.01**	**-$44,897,975.58**	**-$19,802,476.57**	**$500,956.58**	**-$20,303,433.15**	14
425	Miscellaneous Revenue - Charter Fees	0000	5002	**$0.00**	**$5,499,288.00**	**$5,499,288.00**	**$0.00**	**$5,499,288.00**	14
426	Superintendent and Board	0000	5010	**$0.00**	**$277,084.22**	**$277,084.22**	**$277,084.22**	**$0.00**	14
427	TEAM Fiscal Oversight	0000	5034	**$0.00**	**$50,401.50**	**$50,401.50**	**$0.00**	**$50,401.50**	14
428	School District Organization	0000	5040	**$0.00**	**$750.83**	**$750.83**	**$750.83**	**$0.00**	14
429	Leadership Training	0000	5059	**$0.00**	**$580,443.12**	**$580,443.12**	**$580,443.12**	**$0.00**	14
430	Research and Grant Development	0000	5060	**$0.00**	**$405,756.33**	**$405,756.33**	**$405,756.33**	**$0.00**	14
431	Early Literacy Community of Practice	0000	5061	**$0.00**	**$18,905.15**	**$18,905.15**	**$18,905.15**	**$0.00**	14
432	SJCOE - San Joaquin County Office of Education Wellness Day	0000	5063	**$0.00**	**$4,404.83**	**$4,404.83**	**$4,404.83**	**$0.00**	14
433	Administrative Services	0000	5071	**$0.00**	**$189,517.52**	**$189,517.52**	**$189,517.52**	**$0.00**	14
434	Equity Training	0000	5093	**$0.00**	**$636,229.16**	**$636,229.16**	**$636,229.16**	**$0.00**	14

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
435	Student Administrative Support Services	0000	5095	**$0.00**	**$54,426.04**	**$54,426.04**	**$54,426.04**	**$0.00**	14
436	Georgetown Operations Budget	0000	5132	**$0.00**	**$142,830.00**	**$142,830.00**	**$0.00**	**$142,830.00**	14
437	Fremont Street Operations	0000	5133	**$0.00**	**$131,678.40**	**$131,678.40**	**$0.00**	**$131,678.40**	14
438	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	**$0.00**	**$974,515.00**	**$974,515.00**	**$972,015.00**	**$2,500.00**	14
439	3127 Transworld Operations Budget	0000	5148	**$0.00**	**$1,947,648.26**	**$1,947,648.26**	**$1,012,636.87**	**$935,011.39**	14
440	Nelson Center Facilities - Operations Budget	0000	5152	**$0.00**	**$701,697.39**	**$701,697.39**	**$699,038.01**	**$2,659.38**	14
441	TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	**$0.00**	**$637,843.83**	**$637,843.83**	**$637,843.83**	**$0.00**	14
442	VAFS - Venture Academy Family of Schools Operations Budget	0000	5170	**$0.00**	**$698,404.00**	**$698,404.00**	**$0.00**	**$698,404.00**	14
443	Excel Operations Expenses	0000	5184	**$0.00**	**$729,095.40**	**$729,095.40**	**$0.00**	**$729,095.40**	14
444	CTEC - Career and Technical Education Center Operations Budget	0000	5185	**$0.00**	**$589,922.40**	**$589,922.40**	**$531,865.67**	**$58,056.73**	14
445	Venture II - Operations Budget	0000	5191	**$0.00**	**$546,880.00**	**$546,880.00**	**$0.00**	**$546,880.00**	14
446	Federal Building - Court/Community Schools	0000	5196	**-$317,657.48**	**$0.00**	**-$317,657.48**	**$0.00**	**-$317,657.48**	14

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
447	Business Services	0000	5200	**$0.00**	**$883,346.76**	**$883,346.76**	**$883,346.76**	**$0.00**	14
448	Indirect	0000	5201	**$0.00**	**$0.00**	**$0.00**	**-$15,621,037.97**	**$15,621,037.97**	14
449	Legal - COE - County Office of Education	0000	5203	**$0.00**	**$298,703.04**	**$298,703.04**	**$298,703.04**	**$0.00**	14
450	Technology/Administration Budget	0000	5205	**$0.00**	**$3,165,009.05**	**$3,165,009.05**	**$3,165,009.05**	**$0.00**	14
451	Personnel External Services	0000	5300	**$0.00**	**$268,401.80**	**$268,401.80**	**$268,401.80**	**$0.00**	14
452	Credentialing Services	0000	5310	**$0.00**	**$24,735.00**	**$24,735.00**	**$24,735.00**	**$0.00**	14
453	Fingerprinting	0000	5315	**$0.00**	**$51,504.23**	**$51,504.23**	**$51,504.23**	**$0.00**	14
454	Recruitment and Retention	0000	5317	**$0.00**	**$200,163.09**	**$200,163.09**	**$200,163.09**	**$0.00**	14
455	Teacher Recruitment	0000	5321	**$0.00**	**$41,380.63**	**$41,380.63**	**$41,380.63**	**$0.00**	14
456	SJCOE - San Joaquin County Office of Education ID Badges	0000	5322	**$0.00**	**$8,084.28**	**$8,084.28**	**$8,084.28**	**$0.00**	14
457	DEIA - Diversity, Equity, Inclusion and Access	0000	5401	**$0.00**	**$10,000.00**	**$10,000.00**	**$10,000.00**	**$0.00**	14
458	Instructional Leadership	0000	5402	**$0.00**	**$3,860.76**	**$3,860.76**	**$3,860.76**	**$0.00**	14

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
459	Workforce Development	0000	5403	**$0.00**	**$5,071.57**	**$5,071.57**	**$5,071.57**	**$0.00**	14
460	Employee Engagement	0000	5404	**$0.00**	**$7,300.35**	**$7,300.35**	**$7,300.35**	**$0.00**	14
461	Exemplary Support and Services	0000	5405	**$0.00**	**$5,898.79**	**$5,898.79**	**$5,898.79**	**$0.00**	14
462	Maintenance and Operations	0000	5700	**$0.00**	**$1,329,407.39**	**$1,329,407.39**	**$1,329,407.39**	**$0.00**	14
463	Routine Maintenance and Repair Requirement	0000	5701	**$0.00**	**-$2,457,059.25**	**-$2,457,059.25**	**-$2,457,059.25**	**$0.00**	14
464	Postage	0000	5704	**$0.00**	**$10,587.02**	**$10,587.02**	**$10,587.02**	**$0.00**	14
465	Property and Liability Losses	0000	5705	**$0.00**	**$211,746.78**	**$211,746.78**	**$171,846.15**	**$39,900.63**	14
466	Deferred Maintenance	0000	5710	**$0.00**	**-$438,690.00**	**-$438,690.00**	**$0.00**	**-$438,690.00**	14
467	AED - Automatic External Defibrillators	0000	5719	**$0.00**	**$5,493.00**	**$5,493.00**	**$5,493.00**	**$0.00**	14
468	Curriculum Services	0000	6050	**$0.00**	**$34,007.81**	**$34,007.81**	**$34,007.81**	**$0.00**	14
469	Early Childhood	0000	6220	**$0.00**	**$12,896.51**	**$12,896.51**	**$12,896.51**	**$0.00**	14
470	Human Trafficking Youth Prevention Education (HTYPE)	0000	6361	**$0.00**	**$27,633.30**	**$27,633.30**	**$27,633.30**	**$0.00**	14

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

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471	Academic Decathlon	0000	7120	**$0.00**	**$23,752.81**	**$23,752.81**	**$23,752.81**	**$0.00**	14
472	Spelling Bee	0000	7140	**$0.00**	**$2,226.22**	**$2,226.22**	**$2,226.22**	**$0.00**	14
473	Administration Student Events Projects	0000	7141	**$0.00**	**$81.20**	**$81.20**	**$81.20**	**$0.00**	14
474	Science Fair	0000	7200	**$0.00**	**$6,003.58**	**$6,003.58**	**$6,003.58**	**$0.00**	14
475	Science Olympiad	0000	7210	**$0.00**	**$22,375.02**	**$22,375.02**	**$22,375.02**	**$0.00**	14
476	Countywide Music Coordination	0000	7260	**$0.00**	**$157,221.09**	**$157,221.09**	**$157,221.09**	**$0.00**	14
477	Mock Trial	0000	7400	**$0.00**	**$24,454.99**	**$24,454.99**	**$24,454.99**	**$0.00**	14
478	Public Information Officer	0000	7610	**$0.00**	**$984,833.48**	**$984,833.48**	**$984,833.48**	**$0.00**	14
479	San Joaquin State of Education Event	0000	7614	**$0.00**	**$62,609.15**	**$62,609.15**	**$62,609.15**	**$0.00**	14
480	Governmental Relations, Charter Schools, and Community Partnerships	0000	7615	**$0.00**	**$32,945.04**	**$32,945.04**	**$32,945.04**	**$0.00**	14
481	Early Education Support Division- EESD Unfunded	0000	7798	**$0.00**	**$55,000.00**	**$55,000.00**	**$55,000.00**	**$0.00**	14
	Total by Ending Balance Line			**$20,135,832.53**	**$16,957,487.37**	**$37,093,319.90**	**$12,629,275.60**	**$24,464,044.30**	***14***

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
	Total by Fund			**$204,673,243.20**	**$257,545,552.20**	**$462,218,795.40**	**$230,278,057.06**	**$231,940,738.34**	**14**
482	TCSJ - Teachers College of San Joaquin - CDE - California Department of Education - Professional Development Videos 20-21 - Fund 02	7810	5984	**$0.00**	**$272,822.75**	**$272,822.75**	**$272,822.75**	**$0.00**	20
483	TCSJ We Will - Fund 02	9010	5973	**$0.00**	**$25,390.95**	**$25,390.95**	**$25,390.95**	**$0.00**	20
484	Teacher Residency Expansion Grant - Fund 02	9010	5980	**$0.00**	**$390,338.42**	**$390,338.42**	**$390,338.42**	**$0.00**	20
485	TCSJ - Teachers College of San Joaquin - Residency 2022-2026 - Fund 02	9010	5982	**$0.00**	**$28,312.47**	**$28,312.47**	**$28,312.47**	**$0.00**	20
486	TCSJ Alumni Outreach - Fund 02	9010	6000	**$1,007.16**	**$2,858.75**	**$3,865.91**	**$1,137.98**	**$2,727.93**	20
487	Teachers College of San Joaquin - Fund 02	9010	6006	**$4,541,072.37**	**$9,914,723.92**	**$14,455,796.29**	**$9,608,273.35**	**$4,847,522.94**	20
	Total by Ending Balance Line			**$4,542,079.53**	**$10,634,447.26**	**$15,176,526.79**	**$10,326,275.92**	**$4,850,250.87**	***20***
488	Economic Uncertainties - Fund 02	0000	0000	**$189,085.94**	**$19,106.06**	**$208,192.00**	**$0.00**	**$208,192.00**	21A
489	TCSJ - Teachers College of San Joaquin Teacher Residency Capacity Grant - Fund 02	0000	5976	**$0.00**	**$83,338.65**	**$83,338.65**	**$83,338.65**	**$0.00**	21
	Total by Ending Balance Line			**$189,085.94**	**$102,444.71**	**$291,530.65**	**$83,338.65**	**$208,192.00**	***21***
	Total by Fund			**$4,731,165.47**	**$10,736,891.97**	**$15,468,057.44**	**$10,409,614.57**	**$5,058,442.87**	**21**

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
490	VAFS - Venture Academy Family of Schools - Sports Complex - Gym Operations - Fund 09	0000	3548	**$0.00**	**$39,537.50**	**$39,537.50**	**$360,536.59**	**-$320,999.09**	26
491	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	**$6,899,045.88**	**$20,384,296.16**	**$27,283,342.04**	**$18,544,496.47**	**$8,738,845.57**	26
492	VAFS - Venture Academy Family of Schools - Team Up Adventure - Fund 09	0000	3802	**$0.00**	**$24,013.00**	**$24,013.00**	**$118,471.73**	**-$94,458.73**	26
493	VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09	0000	3803	**$0.00**	**$0.00**	**$0.00**	**$403,234.89**	**-$403,234.89**	26
494	VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09	0000	3804	**$0.00**	**$181,861.02**	**$181,861.02**	**$181,861.02**	**$0.00**	26
495	VAFS - Venture Academy Family of Schools - MAA Medi-Cal Administrative Agency - Fund 09	0000	7906	**$41,386.25**	**$4,238.30**	**$45,624.55**	**$0.00**	**$45,624.55**	26
496	one.Charter - Fund 09	0000	8100	**$8,804,597.61**	**$15,131,198.33**	**$23,935,795.94**	**$17,949,609.43**	**$5,986,186.51**	26
497	one.Charter - Type C - Fund 09	0240	8100	**$0.00**	**$3,516,511.00**	**$3,516,511.00**	**$3,516,511.00**	**$0.00**	26
498	VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09	1100	3846	**$538,596.96**	**$335,647.43**	**$874,244.39**	**$383,951.37**	**$490,293.02**	26
499	one.Charter - Lottery Unrestricted - Fund 09	1100	8105	**$422,223.82**	**$275,290.92**	**$697,514.74**	**$136,098.27**	**$561,416.47**	26
500	VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09	1400	3800	**$0.00**	**$7,046,461.00**	**$7,046,461.00**	**$7,046,461.00**	**$0.00**	26
501	one.Charter - Education Protection Account - Fund 09	1400	8100	**$0.00**	**$4,919,926.00**	**$4,919,926.00**	**$4,919,926.00**	**$0.00**	26

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
502	VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09	3010	3868	**$0.00**	**$440,152.00**	**$440,152.00**	**$440,152.00**	**$0.00**	26
503	one.Charter - ESSA - Every Student Succeed Act - CSI Comprehensive Support and Improvement - Fund 09	3182	8118	**$0.00**	**$174,382.00**	**$174,382.00**	**$174,382.00**	**$0.00**	26
504	one.Charter Bipartisan Safer Communities Act - Stronger Connections Grant - Fund 09	4129	8134	**$0.00**	**$494,153.31**	**$494,153.31**	**$494,153.31**	**$0.00**	26
505	VAFS - Venture Academy Family of Schools - Universal Pre-Kindergarten Planning & Implementation Grant (UPK Grant) - Fund 09	6053	3887	**$0.00**	**$7,341.19**	**$7,341.19**	**$7,341.19**	**$0.00**	26
506	one.Charter Literacy Coaches and Reading Specialist - Fund 09	6211	8133	**$450,000.00**	**$0.00**	**$450,000.00**	**$2,242.65**	**$447,757.35**	26
507	VAFS - Venture Academy Family of Schools - Educator Effectiveness - Fund 09	6266	3858	**$297,312.00**	**$0.00**	**$297,312.00**	**$253,348.17**	**$43,963.83**	26
508	one.Charter - Educator Effectiveness - Fund 09	6266	8114	**$9,412.77**	**$0.00**	**$9,412.77**	**$9,412.77**	**$0.00**	26
509	VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09	6300	3847	**$278,617.94**	**$160,435.06**	**$439,053.00**	**$176,534.13**	**$262,518.87**	26
510	one.Charter - Lottery Restricted - Fund 09	6300	8106	**$252,041.74**	**$130,176.96**	**$382,218.70**	**$35,785.80**	**$346,432.90**	26
511	VAFS - Venture Academy Family of Schools Mental Health Services - Fund 09	6546	3816	**$70,481.06**	**$151,446.00**	**$221,927.06**	**$91,440.67**	**$130,486.39**	26
512	one.Charter - Mental Health Related Services - Fund 09	6546	8135	**$57,428.00**	**$124,500.00**	**$181,928.00**	**$75,171.34**	**$106,756.66**	26
513	VAFS- Venture Academy Family of Schools Arts, Music and Instructional Materials Discretionary Block Grant - Fund 09	6762	3881	**$1,143,918.00**	**$0.00**	**$1,143,918.00**	**$545,424.22**	**$598,493.78**	26

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
514	one.Charter Arts, Music and Instructional Materials Block Grant - Fund 09	6762	8131	**$447,910.00**	**$0.00**	**$447,910.00**	**$4,086.47**	**$443,823.53**	26
515	VAFS - Venture Academy Family of Schools Proposition 28- Arts and Music in Schools - Fund 09	6770	3889	**$265,034.00**	**$251,537.00**	**$516,571.00**	**$98,560.76**	**$418,010.24**	26
516	one.Charter Prop 28 Arts and Music in Schools - Fund 09	6770	8189	**$143,443.00**	**$193,479.00**	**$336,922.00**	**$134,925.62**	**$201,996.38**	26
517	VAFS - Venture Academy Family of Schools - A-G Access / Success - Fund 09	7412	3879	**$159,363.00**	**$0.00**	**$159,363.00**	**$95,725.88**	**$63,637.12**	26
518	VAFS - Venture Academy Family of Schools - A-G Learning Loss Mitigation - Fund 09	7413	3880	**$75,000.00**	**$0.00**	**$75,000.00**	**$14,593.80**	**$60,406.20**	26
519	VAFS- Venture Academy Family of Schools Learning Recovery Emergency Block Grant - Fund 09	7435	3882	**$2,336,809.00**	**$0.00**	**$2,336,809.00**	**$2,336,809.00**	**$0.00**	26
520	one.Charter Learning Recovery Emergency Block Grant - Fund 09	7435	8132	**$1,160,253.00**	**$0.00**	**$1,160,253.00**	**$28,206.53**	**$1,132,046.47**	26
521	STRS - State Teachers Retirement System On Behalf - Fund 09	7690	0099	**$0.00**	**$1,417,551.00**	**$1,417,551.00**	**$1,417,551.00**	**$0.00**	26
522	Literacy Screening Professional Development - Fund 09	7810	3806	**$0.00**	**$2,858.00**	**$2,858.00**	**$0.00**	**$2,858.00**	26
523	VAFS - Venture Academy Family of Schools Ethnic Studies - Fund 09	7810	3867	**$23,393.00**	**$0.00**	**$23,393.00**	**$16,398.83**	**$6,994.17**	26
524	one.Charter - Ethnic Studies - Fund 09	7810	8130	**$17,206.00**	**$0.00**	**$17,206.00**	**$2,910.35**	**$14,295.65**	26
525	California Youth Behavioral Health Initiative (CYBHI) - Fund 09	9010	3805	**$0.00**	**$56,250.00**	**$56,250.00**	**$56,250.00**	**$0.00**	26

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
526	VAFS - Venture Academy Family of Schools - Venture Bus - Fund 09	9010	3844	**$25,570.37**	**-$10,993.72**	**$14,576.65**	**$14,576.65**	**$0.00**	26
527	VAFS - Venture Academy Family of Schools - MHSSA Mental Health Student Services Act - Fund 09	9010	3884	**$0.00**	**$41,850.00**	**$41,850.00**	**$41,850.00**	**$0.00**	26
528	VAFS - Venture Academy Family of Schools - CalHOPE California Help Outreach Possibilities Emotional Learning - Fund 09	9010	3885	**$0.00**	**$10,000.00**	**$10,000.00**	**$10,000.00**	**$0.00**	26
529	VAFS - Venture Academy Family of Schools SBHIP - Student Behavioral Health Incentive Program - Fund 09	9010	3888	**$0.00**	**$1,151,354.23**	**$1,151,354.23**	**$1,151,354.23**	**$0.00**	26
	Total by Ending Balance Line			**$23,919,043.40**	**$56,655,452.69**	**$80,574,496.09**	**$61,290,345.14**	**$19,284,150.95**	***26***
	Total by Fund			**$23,919,043.40**	**$56,655,452.69**	**$80,574,496.09**	**$61,290,345.14**	**$19,284,150.95**	**26**
530	Special Education - Local Assistance Entitlements Pass Thru - Fund 10	3310	0000	**$0.00**	**$14,648,620.77**	**$14,648,620.77**	**$14,648,620.77**	**$0.00**	27
531	Special Education - Federal Preschool Grant Pass Thru - Fund 10	3315	0000	**$0.00**	**$221,336.36**	**$221,336.36**	**$221,336.36**	**$0.00**	27
532	Special Education - Pass Thru - Fund 10	6500	1000	**$0.00**	**$62,676,184.00**	**$62,676,184.00**	**$62,676,184.00**	**$0.00**	27
533	Special Education - Personnel Development Pass Thru - Fund 10	6500	2110	**$0.00**	**$24,534.00**	**$24,534.00**	**$24,534.00**	**$0.00**	27
	Total by Ending Balance Line			**$0.00**	**$77,570,675.13**	**$77,570,675.13**	**$77,570,675.13**	**$0.00**	***27***
	Total by Fund			**$0.00**	**$77,570,675.13**	**$77,570,675.13**	**$77,570,675.13**	**$0.00**	**27**

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
534	Adults in Corrections - Fund 11	6015	3011	**$0.00**	**$619,529.97**	**$619,529.97**	**$619,529.97**	**$0.00**	28
535	AEBG - Adult Education Block Grant - Fund 11	6391	3085	**$0.00**	**$68,902.00**	**$68,902.00**	**$53,123.86**	**$15,778.14**	28
536	STRS - State Teachers Retirement System On Behalf - Fund 11	7690	0099	**$0.00**	**$19,647.00**	**$19,647.00**	**$19,647.00**	**$0.00**	28
	Total by Ending Balance Line			**$0.00**	**$708,078.97**	**$708,078.97**	**$692,300.83**	**$15,778.14**	***28***
	Total by Fund			**$0.00**	**$708,078.97**	**$708,078.97**	**$692,300.83**	**$15,778.14**	**28**
537	MAA - Medi-Cal Administrative Agency - Fund 12	0000	7907	**$48,317.46**	**$1,271.50**	**$49,588.96**	**$0.00**	**$49,588.96**	29
538	Child Development - CCTR - General Child Care and Development Fund - Fund 12	5025	7740	**$0.00**	**$978,757.49**	**$978,757.49**	**$978,757.49**	**$0.00**	29
539	QRIS - Quality Rating and Improvement System - QCC Quality Counts California - Fund 12	5035	6165	**$0.00**	**$802,688.89**	**$802,688.89**	**$802,688.89**	**$0.00**	29
540	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	5035	7769	**$0.00**	**$265,106.65**	**$265,106.65**	**$265,106.65**	**$0.00**	29
541	CLPC - Child Care and Development Local Planning Grant - Fund 12	5055	6210	**$0.00**	**$119,016.58**	**$119,016.58**	**$119,016.58**	**$0.00**	29
542	Child Development CRRSA - Covid Response and Relief Supplemental Appropriation Act Stipend - Fund 12	5058	7732	**$54,961.46**	**$0.00**	**$54,961.46**	**$0.00**	**$54,961.46**	29
543	ARPA - American Recovery Plan Act Stipend - Fund 12	5058	7733	**$32,108.00**	**$0.00**	**$32,108.00**	**$0.00**	**$32,108.00**	29

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544	ARPA - American Recovery Plan Act Stipend CSPP - California State Preschool Program - Fund 12	5059	7735	**$216,129.33**	**$0.00**	**$216,129.33**	**$216,129.33**	**$0.00**	29
545	Child Development ARP - American Rescue Plan CSPP California State Preschool Program Rate Supplements - Fund 12	5066	7736	**$73,373.26**	**$0.00**	**$73,373.26**	**$73,373.26**	**$0.00**	29
546	CDSS - California Department of Social Services CCTR - General Child Care ARP - American Rescue Plan Rate Supplement Part 4 - Fund 12	5160	7737	**$0.00**	**$31,479.20**	**$31,479.20**	**$31,479.20**	**$0.00**	29
547	Head Start Basic Funding Odd Years - Fund 12	5210	6950	**$0.00**	**$10,622,438.55**	**$10,622,438.55**	**$10,622,438.55**	**$0.00**	29
548	Head Start Training and Technical Assistance Odd Years - Fund 12	5210	6953	**$0.00**	**$80,743.50**	**$80,743.50**	**$80,743.50**	**$0.00**	29
549	Head Start Basic Funding Even Years - Fund 12	5210	6956	**$0.00**	**$12,842,965.25**	**$12,842,965.25**	**$12,842,965.25**	**$0.00**	29
550	Head Start Training and Technical Assistance Even Years - Fund 12	5210	6957	**$0.00**	**$110,399.62**	**$110,399.62**	**$110,399.62**	**$0.00**	29
551	Head Start Startup Even Years - Fund 12	5210	6961	**$0.00**	**$4,955,758.97**	**$4,955,758.97**	**$4,955,758.97**	**$0.00**	29
552	Early Head Start Training and Technical Assistance Odd Years - Fund 12	5211	6954	**$0.00**	**$20,968.75**	**$20,968.75**	**$20,968.75**	**$0.00**	29
553	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	**$0.00**	**$1,082,046.51**	**$1,082,046.51**	**$1,082,046.51**	**$0.00**	29
554	Early Head Start Training and Technical Assistance Even Years - Fund 12	5211	6958	**$0.00**	**$27,184.40**	**$27,184.40**	**$27,184.40**	**$0.00**	29
555	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	**$0.00**	**$1,312,476.56**	**$1,312,476.56**	**$1,312,476.56**	**$0.00**	29

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
556	CBCAP - Community Based Child Abuse/Prevention - Fund 12	5810	6227	**$0.00**	**$81,292.00**	**$81,292.00**	**$81,292.00**	**$0.00**	29
557	Child Development CLPC - California Local Planning Council Local Plan - Fund 12	6045	6249	**$0.00**	**$8,839.30**	**$8,839.30**	**$8,839.30**	**$0.00**	29
558	Child Development - CPKS - California Pre-Kindergarten and Family Literacy - Fund 12	6052	7762	**$0.00**	**$12,521.89**	**$12,521.89**	**$12,521.89**	**$0.00**	29
559	Early Education Teacher Development - EETD Universal Pre-Kindergarten - UPK Planning and Implementation Grant - Fund 12	6054	7773	**$0.00**	**$372,835.33**	**$372,835.33**	**$372,835.33**	**$0.00**	29
560	Child Development - Universal Pre-Kindergarten Planning and Implementation - Fund 12	6057	7772	**$1,239,935.50**	**$51,918.79**	**$1,291,854.29**	**$185,596.63**	**$1,106,257.66**	29
561	Universal Pre-Kindergarten Mixed Delivery Planning Grant- UPK - Fund 12	6102	7774	**$0.00**	**$275,424.83**	**$275,424.83**	**$275,424.83**	**$0.00**	29
562	Universal PreKindergarten Mixed Delivery Planning Grant UPK- ROUND 2 - Fund 12	6102	7775	**$0.00**	**$17,402.08**	**$17,402.08**	**$17,402.08**	**$0.00**	29
563	Child Development - CCTR - General Child Care - Fund 12	6105	7730	**$0.00**	**$3,729,119.74**	**$3,729,119.74**	**$3,729,119.74**	**$0.00**	29
564	Child Development - CSPP - California State Preschool Program - Fund 12	6105	7765	**$0.00**	**$6,666,259.98**	**$6,666,259.98**	**$6,666,259.98**	**$0.00**	29
565	Child Development - CSPP - California State Preschool Program QRIS - Quality Rating and Improvement System - Fund 12	6127	6204	**$0.00**	**$1,146,531.32**	**$1,146,531.32**	**$1,146,531.32**	**$0.00**	29
566	IEEEP - Inclusive Early Education Expansion Program - Fund 12	6128	7768	**$0.00**	**$234,771.57**	**$234,771.57**	**$234,771.57**	**$0.00**	29
567	IEEEP- Inclusive Early Education Expansion Program 2.0 - Fund 12	6128	7776	**$0.00**	**$180,281.18**	**$180,281.18**	**$180,281.18**	**$0.00**	29

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568	California Department of Social Services - CDSS - Early Childhood Education - ECE Reserve - CCTR - General Child Care - Fund 12	6130	7801	**$1,040,430.95**	**$46,962.41**	**$1,087,393.36**	**$0.00**	**$1,087,393.36**	29
569	California Department of Education - CDE - Early Childhood Education - ECE Reserve - CSPP - California State Preschool Program - Fund 12	6130	7802	**$1,725,322.58**	**$5,731.12**	**$1,731,053.70**	**$0.00**	**$1,731,053.70**	29
570	CCTR - General Child Care State Funding SB140 Cost of Care Allocation - Fund 12	6160	7741	**$0.00**	**$293,000.00**	**$293,000.00**	**$293,000.00**	**$0.00**	29
571	Proposition 28 - Arts and Music in Schools - Fund 12	6770	7789	**$0.00**	**$281,985.00**	**$281,985.00**	**$76,136.83**	**$205,848.17**	29
572	STRS - State Teachers Retirement System On Behalf - Fund 12	7690	0099	**$0.00**	**$189,537.00**	**$189,537.00**	**$189,537.00**	**$0.00**	29
573	CAPIT - Child Abuse Prevention, Intervention and Treatment - Fund 12	7810	6250	**$0.00**	**$201,496.80**	**$201,496.80**	**$201,496.80**	**$0.00**	29
574	County Child Trust AB 2994 - Fund 12	7810	6260	**$0.00**	**$49,218.93**	**$49,218.93**	**$49,218.93**	**$0.00**	29
575	CSPP - California State Preschool Program SB140 - Fund 12	7810	7765	**$419,356.00**	**$1,187,494.00**	**$1,606,850.00**	**$1,212,718.00**	**$394,132.00**	29
576	ELLI - Early Language and Literacy Instruction - Fund 12	9010	6208	**$0.00**	**$1,494.50**	**$1,494.50**	**$1,494.50**	**$0.00**	29
577	LPC - Local Planning Commission -Training Modules Project - Fund 12	9010	6214	**$0.00**	**$2,013.11**	**$2,013.11**	**$2,013.11**	**$0.00**	29
578	Early Childhood - Fund 12	9010	6220	**$0.00**	**$12,896.51**	**$12,896.51**	**$12,896.51**	**$0.00**	29
579	Early Childhood Education -Special Events - Fund 12	9010	6222	**$47,746.94**	**$0.00**	**$47,746.94**	**$5,003.68**	**$42,743.26**	29

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
580	Kidsplate Children's Commission - Fund 12	9010	6226	**$113,335.54**	**$0.00**	**$113,335.54**	**$26,253.37**	**$87,082.17**	29
581	Early Education Training Events - Fund 12	9010	6229	**$5,430.70**	**$4,604.04**	**$10,034.74**	**$6,430.35**	**$3,604.39**	29
582	Children in Need - Fund 12	9010	6240	**$0.00**	**$53,345.29**	**$53,345.29**	**$53,345.29**	**$0.00**	29
583	SJCCFC - San Joaquin County Children and Families Commission - Roots of Readiness/Bridge - Fund 12	9010	6244	**$0.00**	**$375,088.21**	**$375,088.21**	**$375,088.21**	**$0.00**	29
584	CPIN - California Preschool Instructional Network Workshops - Fund 12	9010	7281	**$78,224.44**	**$32,350.00**	**$110,574.44**	**$21,756.90**	**$88,817.54**	29
585	Early Education Support Division- EESD Unfunded - Fund 12	9010	7798	**$0.00**	**$55,000.00**	**$55,000.00**	**-$267,955.72**	**$322,955.72**	29
586	2025 Child Abuse Prevention (CAP) Month - Cohort 2	9012	6223	**$0.00**	**$9,998.00**	**$9,998.00**	**$9,998.00**	**$0.00**	29
587	HSA - Health Services Agency Community Base Child Abuse Prevention ARP - American Rescue Plan - Fund 12	9012	6228	**$0.00**	**$192,868.49**	**$192,868.49**	**$192,868.49**	**$0.00**	29
588	Family WORKs - Work Opportunity and Responsibility for Kids - Fund 12	9012	6231	**$0.00**	**$344,146.34**	**$344,146.34**	**$344,146.34**	**$0.00**	29
589	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	**$0.00**	**$172,523.28**	**$172,523.28**	**$172,523.28**	**$0.00**	29
590	Count Play Explore (CPE)	9012	7619	**$0.00**	**$2,667.63**	**$2,667.63**	**$2,667.63**	**$0.00**	29
591	Child Care - Fund 12	9012	7799	**$0.00**	**-$14,467.76**	**-$14,467.76**	**-$1,046,497.03**	**$1,032,029.27**	29

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
	Total by Ending Balance Line			**$5,094,672.16**	**$49,530,453.33**	**$54,625,125.49**	**$48,386,549.83**	**$6,238,575.66**	***29***
	Total by Fund			**$5,094,672.16**	**$49,530,453.33**	**$54,625,125.49**	**$48,386,549.83**	**$6,238,575.66**	**29**
592	McFall Elementary Modification - Fund 35	7786	5970	**$808,131.92**	**$28,833.37**	**$836,965.29**	**$276,216.00**	**$560,749.29**	30
593	McFall Elementary New Construction - Fund 35	7786	5971	**$1,277,798.50**	**$45,590.63**	**$1,323,389.13**	**$441,576.20**	**$881,812.93**	30
	Total by Ending Balance Line			**$2,085,930.42**	**$74,424.00**	**$2,160,354.42**	**$717,792.20**	**$1,442,562.22**	***30***
	Total by Fund			**$2,085,930.42**	**$74,424.00**	**$2,160,354.42**	**$717,792.20**	**$1,442,562.22**	**30**
594	Special Insurance Fund - Fund 67	0000	5016	**$64,947.30**	**$0.00**	**$64,947.30**	**$0.00**	**$64,947.30**	31
595	Special Insurance Property and Liability - Fund 67	9010	5000	**$626,257.40**	**$19,357.76**	**$645,615.16**	**-$97,500.00**	**$743,115.16**	31
596	Special Insurance Fund - Fund 67	9011	0000	**$0.00**	**$500,000.00**	**$500,000.00**	**$500,000.00**	**$0.00**	31
597	Special Insurance Fund - Fund 67	9011	5016	**$4,120,437.86**	**$3,030,480.87**	**$7,150,918.73**	**$1,486,757.28**	**$5,664,161.45**	31
	Total by Ending Balance Line			**$4,811,642.56**	**$3,549,838.63**	**$8,361,481.19**	**$1,889,257.28**	**$6,472,223.91**	***31***
	Total by Fund			**$4,811,642.56**	**$3,549,838.63**	**$8,361,481.19**	**$1,889,257.28**	**$6,472,223.91**	**31**

ENDING BALANCE ANALYSIS DETAIL

2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/24	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/25	Column I Ending Bal Line #
598	Retiree Benefits Trust Fund - Fund 71	9011	0000	**$14,678,502.60**	**$1,872,767.88**	**$16,551,270.48**	**$11,343.52**	**$16,539,926.96**	32
	Total by Ending Balance Line			**$14,678,502.60**	**$1,872,767.88**	**$16,551,270.48**	**$11,343.52**	**$16,539,926.96**	***32***
	Total by Fund			**$14,678,502.60**	**$1,872,767.88**	**$16,551,270.48**	**$11,343.52**	**$16,539,926.96**	**32**
	Grand Total All Funds			**$259,994,199.81**	**$458,244,134.80**	**$718,238,334.61**	**$431,245,935.56**	**$286,992,399.05**	

COURT/CAMPS ANALYSIS
2024-2025 UNAUDITED ACTUALS REPORT - COURT/CAMPS SCHOOLS RESOURCE 0240

REVENUES - Resource 0240			Type "C" ADA		Revenue
Line #	**Description**				
1	**Total Court/Camps ADA & Revenue**		**78.11**		**$966,858.00**
2	Contribution to COSP Special Education				$0.00
3	Contribution to Print Shop				$0.00
4	**Total Unaudited Revenue**				**$966,858.00**
5	Audited Beginning Balance 7/1/2024				$0.00
6	**Total Unaudited Resources**				**$966,858.00**
EXPENDITURES - Resource 0240					
Line #	**Description**	**Mgmt Codes**			**Expenditures**
7	Instructional Program - Court/Camps	3010			$1,023,660.51
8	Direct Charges from Community	3010			($930,180.47)
9	Instructional Administration	3600			$42,935.00
10	School Administration	3610			$401,139.77
11	Student Services Bldg.	3650			$45,012.56
12	Human Resources Department	3920			$5,182.18
13	Student Services	3922			$168,823.41
14	Technology	3923			$210,285.04
15	**Total Unaudited Court/Camps Expenditures**				**$966,858.00**
16	**Total Unaudited Resources**				**$966,858.00**
17	**Less Unaudited Expenditures**				**$966,858.00**
18	**Unaudited Ending Balance 6/30/2025**				**$0.00**

COMMUNITY SCHOOLS ANALYSIS

2024-2025 UNAUDITED ACTUALS REPORT- COMMUNITY SCHOOLS RESOURCE 0240

REVENUES - Resource 0240

			Statewide Avg.	SJCOE Rate		District Avg.	
Line #		***Rates per ADA***	**TYPE " C" ADA**	**$ 12,378.16**	**TYPE "A & B & D" ADA**	**District Transfer $17,001.25**	**Revenue**
1	Community Schools LCFF		948.10	$11,735,733.00			$11,735,733.00
2	Sub-Total Community Schools LCFF			$11,735,733.00			$11,735,733.00
3	one Charter LCFF		284.09	$3,516,511.00			$3,516,511.00
5	LCFF Contribution to Categorical Local Programs - Remedial Progs.						$0.00
6	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						$114,688.00
7	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						$109,527.00
8	LCFF 2012/13 Hold Harmless Homeless						$191,381.00
9	LCFF Community Schools						$0.00
10	**Total Community Schools LCFF**			**$15,252,244.00**			**$15,667,840.00**
11	**Community School Funding**						**$18,536,199.79**
12	**EPA Entitlement**						**$1,395,650.21**
13	Community School (A/B) & (D) LCFF Transfer from District				**224.48**	**$3,816,440.00**	$3,816,440.00
14	Transfer - one Charter LCFF						($3,516,511.00)
15	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						($114,688.00)
16	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						($109,527.00)
17	**Sub-Total Community Schools LCFF**						**$20,007,564.00**
18	**LCFF Contribution to COSP**						**$0.00**
19	**LCFF Contribution to CTE**						**$0.00**
20	CTE Culinary Arts						$31,667.00
21	Discovery ChalleNGe Academy						$0.00
22	Community School Miscellaneous Revenue						$0.00
23	Beacon (Mental Health Dollars)						$101,855.17
24	Probation Revenue						$527,833.73
25	Contribution to COSP Special Education						$0.00
26	Contribution to Print Shop						$0.00
27	Contribution to Food Service						($433,464.23)
28	Contribution to COSP Apprenticeship						($74,341.01)
29	Contribution to Federal Building						($471,060.94)
30	Contribution From Deferred Maint.						$0.00
31	Contribution from Special Education						
32	Contribution from CAL-SAFE						$7,056.35
33	Contribution from CTE Professional Development						$312.27
34	Deferred Maintenance						($140,381.00)
35	Prior Years Repayments						($51,169.00)
36	General Fund Contribution						$0.00
37	COVID Mitigation Contribution						$0.00
38	**Total Unaudited Revenue**						**$19,505,872.34**
39	Audited Beginning Balance 7/1/2024						$4,765,434.81
40	**Total Unaudited Resources**						**$24,271,307.15**

EXPENDITURES - Resource 0240

Line #	Description	Mgmt Codes		Expenditures
1	Instructional Program - Community Schools	3020		$10,037,679.55
2	Direct Charges to Court	3020		$930,180.47
3	Interfund Transfer to Adult in Corrections	3020		$9,184.00
4	Community COSP CTE ***Goal 3800***	3021		$396,612.44
5	Community COSP CTE ***Goal 3500***	3021		$42,786.65
6	COSP Mental Health Services	3022		$930,591.03
7	Summer School	3100		$0.00
8	Hourly Program	3101		$0.00
9	one.Resource	3110		$128,623.98
10	TLC Transitional Learning Center	3180		$0.00
11	Probation Services	3190		$805,193.88
12	Instructional Administration	3600		$167,059.99
13	School Administration	3610		$2,412,317.45
14	Student Services Building	3650		$205,057.24
15	Human Resources Department	3920		$13,819.56
16	Student Services	3922		$1,713,845.40
17	Technology	3923		$390,415.83
18	CTE Administration	3926		$600,885.88
19	Discovery Youth ChalleNGe (National Guard)	3927		$2,062,012.71
20	CTE Revenues	4001		$0.00
21	Career Academy of Cosmetology (CAC)	4003		$0.00
22	CTE Culinary Arts	4017		$148,951.91
23	**Total Unaudited Community Schools Expenditures**			**$20,995,217.97**
24	**Total Unaudited Resources**			**$24,271,307.15**
25	**Less Unaudited Expenditures**			**$20,995,217.97**
26	**Unaudited Ending Balance 6/30/2025**			**$3,276,089.18**

SPECIAL EDUCATION ANALYSIS
2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

This spreadsheet details the budgets that are included in the AB602 Approved Funding Formula each reporting period.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
Line #	SP ED COUNTY PROGRAM - AB602	Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2024	Estimated Revenues	Contributions To/From	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2025
1	County Taxes - Special Education	6500	1000	$0.00	$5,980,484.00	$0.00	$5,980,484.00	$0.00	$5,980,484.00
2	Federal Local Assistance Grant	3310	1030	$0.00	$1,078,447.00	$0.00	$1,078,447.00	$1,078,447.00	$0.00
3	Food Service	5310	1690	$0.00	$239,835.37	$0.00	$239,835.37	$448,734.76	($208,899.39)
4	District LCFF Transfer	6500	1000	$0.00	$11,219,391.00	$0.00	$11,219,391.00	$0.00	$11,219,391.00
5	Transfers In - Revenue from other SELPA's	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
6	Transfers Out - Revenue to other SELPA's	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
7	Mental Health & District Rentals	6500	1000	$0.00	$29,594.76	$0.00	$29,594.76	$0.00	$29,594.76
8	Estimated Contribution for Off Salary& Instruction Material	6500	1000	$0.00	$0.00	$2,419,051.00	$2,419,051.00	$0.00	$2,419,051.00
9	Operations	6500	1000	$0.00	$0.00	($234,259.79)	($234,259.79)	$0.00	($234,259.79)
10	NPA Contracts	6500	1019	$0.00	$0.00	$0.00	$0.00	$2,155,641.68	($2,155,641.68)
11	Special Day Class	6500	1020	$0.00	$0.00	$1,000,000.00	$1,000,000.00	$33,932,715.98	($32,932,715.98)
12	Special Ed Mid-Year Growth Start Up	6500	1024	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13	Designated Instructional Services (Special Day Class)	6500	1050	$0.00	$0.00	$0.00	$0.00	$9,724,765.88	($9,724,765.88)
14	Pupil Services	6500	1500	$0.00	$0.00	$0.00	$0.00	$1,427,071.94	($1,427,071.94)
15	Instructional Administration	6500	1600	$0.00	$0.00	$0.00	$0.00	$900,915.46	($900,915.46)
16	School Administration	6500	1610	$0.00	$0.00	$0.00	$0.00	$4,011,674.84	($4,011,674.84)
17	Maintenance & Operations	6500	1700	$0.00	$0.00	$0.00	$0.00	$2,183,788.72	($2,183,788.72)
18	Deferred Maintenance	6500	1710	$0.00	($298,309.00)	$0.00	($298,309.00)	$0.00	($298,309.00)
19	Designated Instructional Services (WorkAbility)	6500	2050	$0.00	$0.00	$0.00	$0.00	$264,274.49	($264,274.49)
20	SDC Infants	6510	1040	$0.00	$310,349.00	$0.00	$310,349.00	$310,349.00	$0.00
21	**SUBTOTAL SP ED COUNTY PROGRAM - AB602**				**$18,559,792.13**	**$3,184,791.21**	**$21,744,583.34**	**$56,438,379.75**	**($34,693,796.41)**
22	Contribution to Food Service	5310	1690	$0.00	$0.00	$208,899.39	$208,899.39	$0.00	$208,899.39
23	Revenues - Unfunded Special Ed County Program	6500	1000	$0.00	$34,693,796.41	($208,899.39)	$34,484,897.02	$0.00	$34,484,897.02
24	Contribution to Unfunded Special Ed County Program	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
25	**TOTAL SP ED COUNTY PROGRAM - AB602**			**$0.00**	**$53,253,588.54**	**$3,184,791.21**	**$56,438,379.75**	**$56,438,379.75**	**$0.00**
26	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
27	Special Ed County Program Midyear Growth Reserve	6500	1027	$249,002.13	$0.00	$0.00	$249,002.13	$0.00	$249,002.13
28	Special Ed County Program Out of Home Care Contribution Reserve	6500	1029	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
29	Special Ed County Program Reserve	6500	1090	$574,326.62	$14,146.76	$0.00	$588,473.38	$0.00	$588,473.38
30	**TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602**			**$823,328.75**	**$14,146.76**	**$0.00**	**$837,475.51**	**$0.00**	**$837,475.51**
31	***TOTAL SP ED COUNTY PROGRAM & RESERVES - AB602***			***$823,328.75***	***$53,267,735.30***	***$3,184,791.21***	***$57,275,855.26***	***$56,438,379.75***	***$837,475.51***

$56,452,526.51

SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2024	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2025
1	**SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS**							
2	Special Ed - One Time Discretionary Funds	0000	1314	$102,218.97	$0.00	$102,218.97	$11,878.52	$90,340.45
3	Special Ed - Professional Development LCFF	0000	1401	$6,437.89	$0.00	$6,437.89	$6,437.89	$0.00
4	Special Ed - Materials & Supplies LCFF	0000	1402	$24,534.47	$0.00	$24,534.47	$0.00	$24,534.47
5	Special Ed - Instructional Assistant Recruitment	0000	1804	$40,812.63	$0.00	$40,812.63	$0.00	$40,812.63
6	Special Ed - Local Solutions Grant	0000	1805	$0.00	$0.00	$0.00	$0.00	$0.00
7	Special Ed - Teacher Sign-on Bonus	0000	1806	$0.00	$290,128.57	$290,128.57	$290,128.57	$0.00
8	Special Ed - MAA #3 - Special Ed	0000	7903	$760,868.57	$128,166.36	$889,034.93	$278,041.51	$610,993.42
9	Special Ed - Deferred Maintenance	0620	1711	$1,822,413.86	$415,157.00	$2,237,570.86	$971,783.78	$1,265,787.08
10	Special Ed - Deferred Maintenance Technology	0620	1712	$58,010.64	$11,602.00	$69,612.64	$3,204.14	$66,408.50
11	Special Ed - Transportation - LCFF Contribution	0724	1650	$0.00	$698,518.00	$698,518.00	$0.00	$698,518.00
12	Special Ed - Transportation Excess Costs to Districts	0724	1650	$0.00	$6,658,332.52	$6,658,332.52	$7,356,850.52	($698,518.00)
13	Special Ed - Unrestricted Lottery	1100	1025	$319,549.64	$86,840.99	$406,390.63	$42,808.44	$363,582.19
14	Special Ed - ESSA CSI Title I 21/22	3182	1350	$0.00	$0.00	$0.00	$0.00	$0.00
15	Special Ed - Elementary and Secondary School Emergency Relief III	3213	1361	$0.00	$0.00	$0.00	$0.00	$0.00
16	Special Ed - Preschool Local Entitlements	3310	1100	$0.00	$349,849.00	$349,849.00	$349,849.00	$0.00
17	Special Ed - Federal Preschool Grant	3315	2100	$0.00	$51,740.00	$51,740.00	$51,740.00	$0.00
18	Special Ed - Federal Mental Health (ADA) Allocation	3327	1329	$0.00	$64,107.00	$64,107.00	$64,107.00	$0.00
19	Special Ed - Early Intervention Part C	3385	1110	$0.00	$91,558.00	$91,558.00	$91,558.00	$0.00
20	Special Ed - Title III English Learner Student Program 22/23	4203	1351	$0.00	$30,731.58	$30,731.58	$30,731.58	$0.00
21	Special Ed - Title III English Learner Student Program 21/22	4203	1357	$0.00	$0.00	$0.00	$0.00	$0.00
22	Special Ed - Title III English Learner Student Program 23/24	4203	1371	$0.00	$11,921.22	$11,921.22	$11,921.22	$0.00
23	Special Ed - Educator Effectiveness	6266	1459	$461,304.10	$0.00	$461,304.10	$221,050.09	$240,254.01
24	Special Ed - Restricted Lottery	6300	1026	$391,805.67	$82,670.02	$474,475.69	$49,799.79	$424,675.90
25	Special Ed - Reserve Distribution to Districts	6500	1014	$0.00	$281,570.63	$281,570.63	$281,570.63	$0.00
26	Special Ed - Learning Recovery Support	6537	1424	$0.00	$0.00	$0.00	$0.00	$0.00
27	Special Ed - Mental Health Related Services	6500	1327	$0.00	$3,242,429.50	$3,242,429.50	$3,242,429.50	$0.00
28	Special Ed - Mental Health Related Services	6546	1328	$0.00	$69,725.00	$69,725.00	$69,725.00	$0.00
29	Special Ed - Arts and Music Block Grant	6762	1385	$0.00	$396,176.00	$396,176.00	$0.00	$396,176.00
30	Sepcial Ed - Prop 28 Arts and Music in Schools	6770	1389	$269,505.00	$127,419.00	$396,924.00	$144,758.72	$252,165.28
31	Special Ed - DIS Contract Services BCBA	6500	1807	$6,383.58	$55,827.90	$62,211.48	$48,023.70	$14,187.78
32	Special Ed - DHH Contracted Services	6500	1808	$0.00	$79,699.83	$79,699.83	$79,699.83	$0.00
33	Special Ed - Infant Discretionary	6515	1112	$0.00	$4,827.00	$4,827.00	$4,827.00	$0.00
34	Special Ed - Expanded Learning Opportunity Grant (State) 10% Paraprofessionals	7426	1358	$0.00	$0.00	$0.00	$0.00	$0.00
35	Special Ed - Ethnic Studies Block Grant	7810	1367	$5,062.00	$0.00	$5,062.00	$0.00	$5,062.00
36	SPED CalHOPE SEL (Social Emotional Learning)	9010	1368	$0.00	$25,000.00	$25,000.00	$25,000.00	$0.00
37	Special Ed - Operations	9010	1701	$0.00	$234,259.79	$234,259.79	$234,259.79	$0.00
38	Special Ed - Medi-Cal Billing Option	9010	6510	$7,561,192.45	$2,530,506.55	$10,091,699.00	$415,810.50	$9,675,888.50
39	**TOTAL SP ED COUNTY PROGRAM RESTRICTED & DESIGNATED BUDGETS**			**$11,830,099.47**	**$16,018,763.46**	**$27,848,862.93**	**$14,377,994.72**	**$13,470,868.21**

SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS
2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2024	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2025
40	**SELPA RESTRICTED BUDGETS**							
41	SELPA - Young Adult Recycling	0000	2205	$0.00	$0.00	$0.00	$0.00	$0.00
42	SELPA - Workability Fundraising	0000	2206	$1,562.97	$771.00	$2,333.97	$905.28	$1,428.69
43	SELPA - MAA #8 - SELPA 10%	0000	7908	$113,250.28	$14,240.71	$127,490.99	$0.00	$127,490.99
40	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	$0.00	$24,665.00	$24,665.00	$24,665.00	$0.00
41	SELPA - Preschool Staff Development	3345	2120	$0.00	$3,978.00	$3,978.00	$3,978.00	$0.00
42	SELPA - ADR Grant Alt. Dispute Resolution Expansion 21/22	3395	2219	$0.00	$4,264.57	$4,264.57	$4,264.57	$0.00
43	SELPA - ADR Grant Alt. Dispute Resolution Expansion 20/21	3395	2220	$0.00	$15,157.00	$15,157.00	$15,157.00	$0.00
44	SELPA - Low Incidence - Equipment/Supplies	6500	2010	$2,068,309.78	$1,267,069.00	$3,335,378.78	$1,061,660.62	$2,273,718.16
45	SELPA - Out of Home Care	6500	2030	$6,276,070.50	($187,291.11)	$6,088,779.39	$550,074.74	$5,538,704.65
46	SELPA - Regionalized Services	6500	2060	$1,528,648.62	$550,032.39	$2,078,681.01	$465,391.77	$1,613,289.24
47	SELPA - Program Specialist	6500	2070	$1,779,502.54	$824,117.37	$2,603,619.91	$800,303.45	$1,803,316.46
48	SELPA - Personnel Development	6500	2110	$0.00	$7,164.00	$7,164.00	$7,164.00	$0.00
49	SELPA - Mental Health	6500	2327	$0.00	$831,787.00	$831,787.00	$831,787.00	$0.00
50	SELPA - Psych Services - Contracted	6500	2500	$237,778.30	$623,207.00	$860,985.30	$546,759.40	$314,225.90
52	SELPA - Workability I	6520	2200	$0.00	$294,615.00	$294,615.00	$294,615.00	$0.00
53	SELPA - Dispute Prevention & Dispute Resolution	6536	2224	$0.00	$0.00	$0.00	$0.00	$0.00
54	SELPA - Mental Health Services Prop 98	6546	2326	$0.00	$0.00	$0.00	$0.00	$0.00
55	SELPA - Out of Home Care	9010	2030	($3,158.48)	$3,158.48	$0.00	$0.00	$0.00
56	SELPA - Regionalized Services	9010	2060	($9,739.61)	$9,739.61	$0.00	$0.00	$0.00
57	SELPA - Program Specialist	9010	2070	($15,541.63)	$15,541.63	$0.00	$0.00	$0.00
58	SELPA - Inservice Administration Budget	9010	2160	$28,795.60	$32,650.07	$61,445.67	$43,659.11	$17,786.56
59	SELPA - 504 Trainings	9010	2162	$11,842.05	$0.00	$11,842.05	$0.00	$11,842.05
60	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	$55,545.64	$17,922.79	$73,468.43	$40,970.75	$32,497.68
61	SELPA - LSH Winter Symposium	9010	2170	$85,106.60	$21,967.39	$107,073.99	$14,855.23	$92,218.76
62	SELPA - Autism Forum	9010	2175	$5,352.17	$4,515.68	$9,867.85	$4,111.59	$5,756.26
63	SELPA - Pathways to Partnership (P2P) MOU ADR	9010	2223	$0.00	$0.00	$0.00	$0.00	$0.00
64	SELPA - We Can Work	9012	2208	$0.00	$286,486.02	$286,486.02	$286,486.02	$0.00
65	SELPA - Junior League San Joaquin County	9010	2207	$101.59	$3,615.79	$3,717.38	$0.00	$3,717.38
66	**TOTAL SELPA RESTRICTED BUDGETS**			**$12,163,426.92**	**$4,669,374.39**	**$16,832,801.31**	**$4,996,808.53**	**$11,835,992.78**
67	**TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED & DESIGNATED BUDGETS**			**$23,993,526.39**	**$20,688,137.85**	**$44,681,664.24**	**$19,374,803.25**	**$25,306,860.99**
68	**TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED & DESIGNATED BUDGETS**			**$24,816,855.14**	**$77,140,664.36**	**$101,957,519.50**	**$75,813,183.00**	**$26,144,336.50**
69	**INTERNAL SJCOE MENTAL HEALTH & LEARNING RECOVERY BUDGETS**							
70	SJCOE COSP ~ Mental Health Services	6546	3215	$163,531.82	$100,725.00	$264,256.82	$73,163.78	$191,093.04
71	SJCOE Venture Academy ~ Mental Health Services	6546	3216	$0.00	$0.00	$0.00	$0.00	$0.00
72	**TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS**			**$163,531.82**	**$100,725.00**	**$264,256.82**	**$73,163.78**	**$191,093.04**
73	**TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS & INTERNAL MENTAL HEALTH**			**$24,980,386.96**	**$77,241,389.36**	**$102,221,776.32**	**$75,886,346.78**	**$26,335,429.54**

SPECIAL EDUCATION ANALYSIS PASS THRU
2024-2025 UNAUDITED ACTUALS FINANCIAL REPORT

Fund 10 SELPA Pass Thru Fund was created by CDE as a mechanism for a SELPA AU to pass thru State and Federal dollars to LEA's in their SELPA.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2024	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2025
	SPECIAL EDUCATION PASS THRU - FUND 10							
1	American Rescue Plan - Local Assistance Entitlement -SJCOE Spec Ed, COSP, Venture - Prior Year	3305	0000	$0.00	$0.00	$0.00	$0.00	$0.00
2	American Rescue Plan - Local Assistance Entitlement - Districts	3305	0000	$0.00	$0.00	$0.00	$0.00	$0.00
3	America Rescue Plan - Federal Preschool Entitlement (SJCOE/Districts) - Prior Year	3308	0000	$0.00		$0.00		$0.00
4	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture	3310	0000	$0.00	$1,898,923.23	$1,898,923.23	$1,898,923.23	$0.00
5	Local Assistance Grant - Districts	3310	0000	$0.00	$10,177,733.43	$10,177,733.43	$10,177,733.43	$0.00
6	Local Assistance Grant - Districts - Prior Year	3310	0000	$0.00	$2,571,964.11	$2,571,964.11	$2,571,964.11	$0.00
7	Federal Preschool Grant (SJCOE/Districts)	3315	0000	$0.00	$211,254.02	$211,254.02	$211,254.02	$0.00
8	Federal Preschool Grant (SJCOE/Districts) - Prior Year	3315	0000	$0.00	$10,082.34	$10,082.34	$10,082.34	$0.00
9	AB602 District Revenue	6500	1000	$0.00	$24,114,447.23	$24,114,447.23	$24,114,447.23	$0.00
10	Revenues - Unfunded Special Ed County Program	6500	1000	$0.00	$34,693,796.41	$34,693,796.41	$34,693,796.41	$0.00
11	Special Ed County Program Reserve	6500	1000	$0.00	$14,560.36	$14,560.36	$14,560.36	$0.00
12	AB602 SELPA	6500	1000	$0.00	$4,014,046.00	$4,014,046.00	$4,014,046.00	$0.00
13	Prior Year AB602 District Revenue	6500	1000	$0.00	($160,666.00)	($160,666.00)	($160,666.00)	$0.00
14	Special Ed County Program Mid-Year Growth Reserve	6500	1000	$0.00	$0.00	$0.00	$0.00	$0.00
15	Personnel Development (SJCOE/Districts)	6500	2110	$0.00	$24,534.00	$24,534.00	$24,534.00	$0.00
16	Mental Health Services (SJCOE/Districts)	6546	0000	$0.00	$0.00	$0.00	$0.00	$0.00
17	**TOTAL SPECIAL EDUCATION PASS THRU - FUND 10**			**$0.00**	**$77,570,675.13**	**$77,570,675.13**	**$77,570,675.13**	**$0.00**

San Joaquin County SELPA

2024-25

Annual Accrual Aug 2025 AB602

Assumptions

Revenue

2024-25 COLA ~ 1.07% COLA

2024-25 Updated Projected ADA ~ PER DISTRICT greater of CY, PY, PPY

2024-25 Updated AB602 Calculations

2024-25 District LCFF Transfer based on LCFF per ADA methodology

2024-25 Special Education Taxes based on 24-25 Fiscal Year

2024-25 Out of Home Care Contribution of $1 million

2024-25 Off Salary Schedule and Instructional resources and support - $2.4 million

SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

3 Growth Proposals Approved

Student Enrollment based on Average of 9/10/24, 1/10/25 & EOY Data Points

Salaries ~ Step & Column Adjustment - 2% on Salary -One Time $5,000 Off Salary

Indirect cost rate ~ 9.56%

Other

SJCOE SELPA Comparison of Funding Models

Col A	Col B	Col C	Col D	Col E	
		2024-25	2024-25	Differences	
Line #	Description	Annual Accrual Aug 2025 AB602	Estimated Actuals AB602	Col C - D	Differences explanations
1.	**SELPA Revenue Estimates**				
2.	Current Year Base Entitlement	$ 64,827,822.00	$ 64,800,180.00	$ 27,642.00	Increase in Funded ADA based on P-2
3.	Less Special Ed Taxes	$ (5,980,484.00)	$ (5,980,704.00)	$ 220.00	
4.	**Subtotal State Aid**	**$ 58,847,338.00**	**$ 58,819,476.00**	**$ 27,862.00**	
5.	**Total SELPA Revenues Estimated**	**$ 64,827,822.00**	**$ 64,800,180.00**	**$ 27,642.00**	
6.	**Special Ed County Program Budget**				
7.	Total Special Ed County Program Revenues	$ 21,744,583.34	$ 21,557,363.00	$ 187,220.34	Increase in County ADA Transfer and Increase in Food Service revenue
8.	Total Special Ed County Program Expenditures	$ (56,438,379.75)	$ (57,028,794.00)	$ 590,414.25	Decr in Contracted Services specifically RO Health and UCPA, Decr. Teacher ESY cost, Decr due to unanticipated vacancies in IA and Teacher Positions
9.	**Net Special Ed County Program - Unfunded Costs**	**$ (34,693,796.41)**	**$ (35,471,431.00)**	**$ 777,634.59**	
10.	**SELPA Funding Factor Determination**				
11.	**Total Estimated SELPA State Aid Revenues**	**$ 58,847,338.00**	**$ 58,819,476.00**	**$ 27,862.00**	
12.	Less Staff Development Grant (Old Res. 6535)	$ (24,534.00)	$ (24,534.00)	$ -	
13.	**Subtotal of SELPA Revenues**	**$ 58,822,804.00**	**$ 58,794,942.00**	**$ 27,862.00**	
14.	Total Unfunded Special Ed County Program Costs	$ (34,693,796.41)	$ (35,471,431.00)	$ 777,634.59	Change due to details above
15.	Charter Decline Adjustment Reserve	$ -	$ -	$ -	
16.	Use of Charter Decline Adjustment Reserve	$ -	$ -	$ -	
17.	Use of OOHC Contribution Reserve	$ -	$ -	$ -	
18.	Replenish Midyear Class Reserve	$ -	$ -	$ -	
19.	Replenish Special Ed County Program Reserves to 1% Level	$ (14,560.36)	$ (13,868.00)	$ (692.36)	
20.	**SELPA State Aid Revenues Available-Districts**	**$ 24,114,447.23**	**$ 23,309,643.00**	**$ 804,804.23**	
21.	**SELPA Proration Factor**	**0.4099506584**	**0.3964566034**	**0.01349406**	
22.	**Total Special Education (State Aid & Special Ed Taxes)**	**2024-25**	**2024-25**	**Differences**	
23.	**LEA Funding**	**Total SELPA Revenues Estimated**	**Total SELPA Revenues Estimated**	**Col C - D**	
24.	Banta	$ 808,010.00	$ 835,402.00	**$ (27,392.00)**	
25.	Escalon	$ 1,310,830.00	$ 1,209,124.00	**$ 101,706.00**	
26.	Jefferson	$ 335,898.00	$ 201,460.00	**$ 134,438.00**	
27.	Lammersville	$ 4,047,390.00	$ 3,939,269.00	**$ 108,121.00**	
28.	Lincoln	$ 2,325,727.00	$ 2,212,352.00	**$ 113,375.00**	
29.	Linden	$ 440,492.00	$ 455,686.00	**$ (15,194.00)**	
30.	Manteca	$ 9,068,598.00	$ 8,956,257.00	**$ 112,341.00**	
31.	New Jerusalem	$ (110,613.00)	$ (116,067.00)	**$ 5,454.00**	
32.	Ripon	$ 218,966.00	$ 204,830.00	**$ 14,136.00**	
33.	Tracy	$ 2,907,024.31	$ 2,729,373.00	**$ 177,651.31**	
34.	Venture	$ 1,575,235.88	$ 1,575,202.00	**$ 33.88**	
35.	SJCOE/One.Charter	$ 1,186,889.04	$ 1,106,755.00	**$ 80,134.04**	
36.	**Subtotal LEA Funding**	**$ 24,114,447.23**	**$ 23,309,643.00**	**$ 804,804.23**	If expenditure fall out materializes in 24-25 as in prior years, the amount to Districts will increase.
37.	SJCOE - Special Ed County Program	$ 34,693,796.41	$ 35,471,431.00	**$ (777,634.59)**	
38.	Special Ed County Program Reserve	$ -	$ -	**$ -**	
39.	Staff Development Grant (Old Res. 6535)	$ 24,534.00	$ 24,534.00	**$ -**	
40.	Charter Decline Adjustment Reserve	$ -	$ -	**$ -**	
41.	Use of Charter Decline Adjustment Reserve	$ -	$ -	**$ -**	
42.	Use of OOHC Contribution Reserve	$ -	$ -	**$ -**	
43.	Replenish Midyear Class Reserve	$ -	$ -	**$ -**	
44.	Replenish Special Ed County Program Reserves to 1% Level	$ 14,560.36	$ 13,868.00	**$ 692.36**	
45.	SJCOE Special Ed Taxes	$ 5,980,484.00	$ 5,980,704.00	**$ (220.00)**	
46.	**Total SELPA Revenues**	**$ 64,827,822.00**	**$ 64,800,180.00**	**$ 27,642.00**	

Reserve for the OOHC Contribution of $1M ~ Distribute all in 24-25

2024-25 SELPA Funding Factor

	SELPA Revenues		
1.	Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate)	$	64,827,822.00
2.	Less Current Year Estimated Special Education Property Taxes	$	(5,980,484.00)
3.	**Total Current year Estimated State Aid SELPA Revenues**	**$**	**58,847,338.00**

4.	State Funding Exhibit (SJCOE)	$	58,847,338.00
5.	Difference	$	-

Funding Factor				**Special Ed County Program Reserves**	**Midyear Growth Class Reserve**	**OOHC Contribution Reserve**	**Charter Decline Adj. Reserve**
6.	**Total Estimated SELPA Revenues**	**$**	**58,847,338.00**				
7.	Reserves Beginning Balance			$ 574,326.62	$ 249,002.13	$ -	$ -
8.	Less Staff Development Grant (Old Res. 6535)	$	(24,534.00)				
9.	**Subtotal of SELPA Revenues**	**$**	**58,822,804.00**				
10.	Total Unfunded Special Ed County Program Costs	$	(34,693,796.41)	$ -			
11.	Charter Decline Adjustment Reserve	$	-				$ -
12.	Use of Charter Decline Adjustment Reserve						
13.	Use of OOHC Contribution Reserve	$	-			$ -	
14.	Replenish Midyear Class Reserve	$	-		$ -		
15.	Prior Year Adjustments			$ (413.60)			
16.	Replenish Special Ed County Program Reserves to 1% Level	$	(14,560.36)	$ 14,560.36			
17.	**Balance of SELPA Revenues Available for Distribution to Districts**	**$**	**24,114,447.23**	**$ 588,473.38**	**$ 249,002.13**	**$ -**	**$ -**
18.	**SELPA Funding Factor**		**0.4099506584**				

Check	$58,847,338	$588,473.38	1%	$249,002	$0	$0
	$0	$0.000		$0	$0	$0

2024-25 SJCOE Special Education County Program ~ By Reporting Period

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I
		SJCOE	SJCOE	SJCOE	SJCOE	SJCOE	SJCOE	Difference
Line #	Description ~ Object Code	Prelim Budget AB602	Budget AB602	First Interim AB602	Second Interim AB602	Estimated Actuals AB602	Annual Accrual Aug 2025 AB602	*Col H-G*
1	County Taxes - Special Education	$ 5,154,801	$ 5,789,081	$ 6,116,778	$ 6,116,778	$ 5,980,704	$ 5,980,484.00	$ (220)
2	Federal Local Assistance Grant	$ 954,331	$ 1,040,388	$ 1,040,388	$ 1,040,388	$ 1,078,447	$ 1,078,447.00	$ -
3	District's LCFF Transfer	$ 9,280,031	$ 10,287,424	$ 10,287,424	$ 11,610,783	$ 11,093,072	$ 11,219,391.00	$ 126,319
4	Mental Health & District Rentals/SDC	$ 29,595	$ 29,595	$ 29,595	$ 29,595	$ 29,595	$ 29,594.76	$ (0)
5	Food Service	$ 175,987	$ 175,987	$ 175,987	$ 175,987	$ 175,987	$ 239,835.37	$ 63,848
6	SDC Infant (Form I-50 Funding)	$ 300,084	$ 300,784	$ 300,519	$ 313,293	$ 313,293	$ 310,349.00	$ (2,944)
7	Transfers Out	$ (452,085)	$ (514,491)	$ (532,738)	$ (532,786)	$ (532,786)	$ (532,568.79)	$ 217
8	Off Salary Schedule and Instruction Support Contribution				$ 2,419,051.00	$ 2,419,051.00	$ 2,419,051.00	$ -
9	OOHC Contribution	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000.00	$ -
10	**Total Estimated Special Ed County Program Revenues**	**$ 15,442,744**	**$ 18,108,768**	**$ 18,417,953**	**$ 19,754,038**	**$ 21,557,363**	**$ 21,744,583.34**	**$ 187,220**
11	Teachers Salaries ~ 11xx	$ 12,349,879	$ 12,827,935	$ 13,588,123	$ 13,466,517	$ 13,193,743	$ 13,075,991.41	$ (117,752)
12	Certificated Pupil Support Salaries ~ 12xx	$ 1,348,269	$ 1,476,201	$ 1,588,462	$ 1,564,956	$ 1,568,071	$ 1,569,350.48	$ 1,279
13	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	$ 1,745,237	$ 1,765,272	$ 1,692,698	$ 1,652,644	$ 1,630,379	$ 1,591,542.23	$ (38,837)
14	Instructional Aides Salaries ~ 21xx	$ 9,124,354	$ 9,351,702	$ 10,717,595	$ 10,889,776	$ 10,855,213	$ 10,992,058.38	$ 136,845
15	Classified Support Salaries - M/O ~ 22xx	$ 223,512	$ 208,213	$ 241,401	$ 234,863	$ 227,307	$ 232,608.71	$ 5,302
16	Supv & Admin Salaries ~ 23xx	$ 31,188	$ 31,188	$ 33,161	$ 33,161	$ 33,161	$ 33,161.28	$ 0
17	Clerical & Office Salaries ~ 24xx	$ 724,880	$ 780,819	$ 817,315	$ 794,691	$ 727,999	$ 711,673.82	$ (16,325)
18	Other Classified Salaries - LVN's ~ 29xx	$ 3,331,846	$ 3,418,245	$ 3,519,593	$ 3,420,862	$ 3,195,145	$ 3,156,049.78	$ (39,095)
19	Employee Benefits ~ 3xxx	$ 12,805,772	$ 13,030,500	$ 13,366,268	$ 13,334,230	$ 12,767,345	$ 12,715,821.67	$ (51,523)
20	Materials & Supplies ~ 4xxx	$ 387,069	$ 455,063	$ 431,813	$ 591,913	$ 609,169	$ 551,736.38	$ (57,433)
21	Travel & Conference ~52xx	$ 215,253	$ 218,312	$ 224,827	$ 238,404	$ 218,515	$ 160,006.51	$ (58,508)
22	Dues & Memberships ~ 53xx	$ 11,030	$ 12,397	$ 11,897	$ 11,897	$ 7,825	$ 2,541.27	$ (5,284)
23	Insurance ~ 54xx	$ 142,453	$ 145,336	$ 153,184	$ 153,184	$ 153,184	$ 166,910.31	$ 13,726
24	Operations & Housekeeping Services ~ 55xx	$ 283,989	$ 283,990	$ 283,990	$ 286,990	$ 290,683	$ 293,860.52	$ 3,178
25	Rentals, Leases & Repair ~ 56xx	$ 1,189,345	$ 1,184,503	$ 1,185,583	$ 1,185,763	$ 1,207,022	$ 1,241,051.29	$ 34,029
26	Direct Costs for Inter-Program Services ~ 57xx	$ 95,000	$ 148,211	$ 148,211	$ 148,211	$ 158,486	$ 162,096.06	$ 3,610
27	Other Services & Operating Expenses ~ 58xx	$ 2,514,515	$ 2,516,405	$ 2,586,604	$ 3,040,919	$ 3,057,628	$ 2,690,204.39	$ (367,424)
28	Subagreements for Services ~ 51xx	$ 1,783,500	$ 2,033,500	$ 2,033,500	$ 2,143,500	$ 2,089,348	$ 2,109,799.74	$ 20,452
29	EIBT Contracts ~ 51xx	$ 500,000	$ 250,000	$ 250,000	$ 140,000	$ 45,843	$ 45,841.94	$ (1)
30	Communications ~ 59xx	$ 117,365	$ 118,858	$ 118,308	$ 118,558	$ 116,856	$ 108,640.19	$ (8,216)
31	Site & Improvement of Sites ~ 61xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
32	Building & Improvement of Buildings ~ 62xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
33	Equipment/Equipment Replacement ~ 64xx/65xx	$ -	$ -	$ -	$ -	$ -	$ 5,504.50	$ 5,505
34	Other SELPA's - Transfers Out ~ 71xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	Other Transfers ~ 72xx	$ -	$ -	$ -	$ -	$ -	$ -	$ -
36	Direct Support/Indirect ~ 73xx	$ 4,458,876	$ 4,569,743	$ 4,838,709	$ 4,874,699	$ 4,766,784	$ 4,712,781.82	$ (54,002)
37	Debt Service ~ 74xx	$ 109,742	$ 121,679	$ 121,679	$ 111,897	$ 109,088	$ 109,147.07	$ 59
38	**Total Estimated Special Ed County Program Expenditures**	**$ 53,493,074**	**$ 54,948,072**	**$ 57,952,921**	**$ 58,437,635**	**$ 57,028,794**	**$ 56,438,379.75**	**$ (590,414)**
39	**Total Estimated Unfunded Special Ed County Program Costs**	**$ 38,050,330**	**$ 36,839,304**	**$ 39,534,968**	**$ 38,683,597**	**$ 35,471,431**	**$ 34,693,796.41**	**$ (777,635)**
40	**Funding Factor**	**0.3423636424**	**0.3753458471**	**0.3306688681**	**0.3876316157**	**0.3964566034**	**0.4099506584**	**0.01349**

2024-25 Usage Calc

Line #	District	Col A 2024-25	Col B 2024-25	Col C 2024-25	Col D 2024-25	Col E 2024-25	Col F 2024-25	Col H 2024-25	COL I 2024-25	Col J 2024-25	Col K	Col L 2024-25	Col M	Col N 2024-25	Col O 2024-25
		# of students enrolled in County Program Preschool	# of students enrolled in County Program TK-22	Total District Usage of County Program by LEA	Total AB602 Revenue Generated by LEA using the $887.40 X 1.07% COLA for the 2024-25 rate	Percentage of Total AB602 Funding Generated by LEA	Total Cost Share of the County Special Education Program based on Usage	AB602 Revenue Generated by Students Enrolled in County Program	24-25 LCFF Revenue Generated by Students Enrolled in County Program	Federal Local Assistance Revneue for Students Enrolled in County Program based on 23-24 Calc	Contribution Excess AB 602 Revenue from One.Charter and Community Allocated back to Districts	Contribution Out of Home Care		Net Remaining Cost after County AB602, Excess AB602, LCFF and Local Assistance Revenues Applied	Balance To(From) District
		Average of 9/10/24 & 1/10/25 & 5/23/25 Data	Average of 9/10/24 & 1/10/25 & 5/23/25 Data	COD Projected Average	$ 896.90		Col C Dist. Rate * Col F total costs	Col H rate per ADA * Col B	Individual LCFF calcs per district as of Accrual Set up	Col J Total projected revenue * Col C	66,921.87	Districts Proportionate share of ADA * Contribution	Districts Proportionate share of ADA * Contribution	Col F- H - I - J - K - L	Col D - N
					$ 64,077,126.00		$ 56,396,182.77	$ 750,696		$ 1,078,447	$ 1,237,716.96	$ 1,000,000	$ 2,419,051		
								$ 813.32186							
1.	Banta	8.667	46.33	**5.5593%**	$ 3,041,511.00	**4.75%**	$ 3,135,233.00	$ 37,684.00	$ 568,121.00	$ 59,954.00	$ 62,719.00	$ 50,673.00	$ 122,581.00	$ 2,233,501.00	**$ 808,010.00**
2.	Escalon	2.667	33.33	**3.6388%**	$ 2,613,394.00	**4.08%**	$ 2,052,144.00	$ 27,111.00	$ 480,468.00	$ 39,243.00	$ 53,891.00	$ 43,540.00	$ 105,327.00	$ 1,302,564.00	**$ 1,310,830.00**
3.	Jefferson	4.000	52.33	**5.6941%**	$ 2,676,500.00	**4.18%**	$ 3,211,255.00	$ 42,564.00	$ 559,027.00	$ 61,408.00	$ 55,192.00	$ 44,592.00	$ 107,870.00	$ 2,340,602.00	**$ 335,898.00**
4.	Lammersville	6.667	66.67	**7.4124%**	$ 6,876,724.00	**10.73%**	$ 4,180,311.00	$ 54,221.00	$ 683,292.00	$ 79,939.00	$ 141,805.00	$ 114,570.00	$ 277,150.00	$ 2,829,334.00	**$ 4,047,390.00**
5.	Lincoln	1.000	130.00	**13.2412%**	$ 7,320,886.00	**11.43%**	$ 7,467,531.00	$ 105,732.00	$ 1,655,856.00	$ 142,799.00	$ 150,964.00	$ 121,970.00	$ 295,051.00	$ 4,995,159.00	**$ 2,325,727.00**
6.	Linden	6.667	31.00	**3.8073%**	$ 1,985,555.00	**3.10%**	$ 2,147,172.00	$ 25,213.00	$ 381,789.00	$ 41,060.00	$ 40,944.00	$ 33,080.00	$ 80,023.00	$ 1,545,063.00	**$ 440,492.00**
7.	Manteca	14.667	298.33	**31.6375%**	$ 21,057,221.00	**32.86%**	$ 17,842,342.00	$ 242,641.00	$ 3,636,178.00	$ 341,194.00	$ 434,221.00	$ 350,824.00	$ 848,661.00	$ 11,988,623.00	**$ 9,068,598.00**
8.	New Jerusalem	-	3.00	**0.3032%**	$ 18,907.00	**0.03%**	$ 170,993.00	$ 2,440.00	$ 34,296.00	$ 3,270.00	$ 390.00	$ 315.00	$ 762.00	$ 129,520.00	**$ (110,613.00)**
9.	Ripon	12.000	50.67	**6.3342%**	$ 2,889,334.00	**4.51%**	$ 3,572,247.00	$ 41,208.00	$ 568,193.00	$ 68,311.00	$ 59,581.00	$ 48,138.00	$ 116,448.00	$ 2,670,368.00	**$ 218,966.00**
10.	Tracy	10.000	210.33	**22.2709%**	$ 11,542,140.00	**18.01%**	$ 12,559,939.65	$ 171,069.00	$ 2,618,090.00	$ 240,179.00	$ 238,009.96	$ 192,298.00	$ 465,178.00	$ 8,635,115.69	**$ 2,907,024.31**
11.	Venture	-	1.00	**0.1011%**	$ 1,630,348.00	**2.54%**	$ 57,015.12	$ 813.00		$ 1,090.00	$ -			$ 55,112.12	**$ 1,575,235.88**
12.	SJCOE/One.Charter	-	-	-	$ 2,424,606.00	**3.78%**	$ -	$ -		$ -	$ (1,237,716.96)	$ -		$ 1,237,716.96	**$ 1,186,889.04**
	Totals	**66.33**	**923.00**	**100.0%**	**$ 64,077,126.00**	**100.0%**	**$ 56,396,182.77**	**$ 750,696.00**	**$ 11,185,310.00**	**$ 1,078,447.00**	**$ -**	**$ 1,000,000.00**	**$ 2,419,051.00**	**$ 39,962,678.77**	**$ 24,114,447.23**

$ -

- Approved Model for 24-25 Funding Model:
Student count will be calculated on the average of 3 data points (September, January, and End of year). Total District AB602 funding based on funded ADA per district multiplied by the full projected $896.90 (887.40*1.07% COLA). Program Cost - Total cost of special education county programs multiplied by the usage percentage by district. County programs AB602 is calculated by ADA times $896.90 and then divided by total students who generate ADA. This creates a rate of $822.00 per student. That number is multiplied by total ADA generating students per district in county programs. LCFF is based on projected LCFF rates by grade level and district multiplied by estimated ADA as of P-2 submitted data. Local assistance total revenue for the students in county programs is multiplied by the usage of the program to provide a per district revenue. Net Remaining is total cost minus revenues generated by county program students. Total Revenue/cost to districts takes total funded Col D minus column N for final total revenue/amount owed to districts/county office.

2024-25 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2024-25 FUNDED SELPA ADA*	Col E 2024-25 Adjusted Entitlement 0.4099506584
		72,279.94	$ *24,114,447*
1.	Banta	3,391.14	$ 808,010.00
2.	Escalon	2,913.81	$ 1,310,830.00
3.	Jefferson	2,984.17	$ 335,898.00
4.	Lammersville	7,667.22	$ 4,047,390.00
5.	Lincoln	8,162.44	$ 2,325,727.00
6.	Linden	2,213.80	$ 440,492.00
7.	Manteca	23,477.80	$ 9,068,598.00
8.	New Jerusalem	21.08	$ (110,613.00)
9.	Ripon	3,221.47	$ 218,966.00
10.	Tracy	12,868.94	$ 2,907,024.31
11.	Venture	1,817.76	$ 1,575,235.88
12.	SJCOE/One.Charter	2,703.32	$ 1,186,889.04
13.	**Subtotal LEAs**	**71,442.95**	**$ 24,114,447.23**
14.	SJCOE-Special Ed County Program	836.99	**$ 34,693,796.41**
15.	Special Ed County Program Reserve		**$ -**
16.	Staff Development Grant (Old Res. 6535)		$ 24,534.00
17.	Charter Decline Adjustment Reserve	*0.00*	
18.	Use of Charter Decline Adjustment Reserve		$ -
19.	Use of OOHC Contribution Reserve		$ -
20.	Replenish Midyear Class Reserve		$ -
21.	Replenish Special Ed County Program Reserves to 1% Level		$ 14,560.36
22.	**Totals**	**72,279.94**	**$58,847,338**

23.	State Funding Exhibit	72,279.94	$ 58,847,338
24.	Difference	-	$0.00

SELPA ADA Information

	Jun 2020	June 2021	June 2022	June 2023	June 2024	June 2025		June 2025		
	2017-18 R3 Cert ADA Certified	2018-19 R3 CERT ADA Certified	2019-20 R3 CERT ADA Certified	2020-21 R3 CERT ADA* Estimated	2021-22 R3 CERT ADA** Estimated	2022-23 R3 CERT ADA Estimated	2022-23 Funded ADA ADA Estimated	2023-24 R-1 Cert June 2025 ADA Estimated	2024-25 Annual Accrual Aug 2025 AB602 ADA** Estimated	2024-25 Funded ADA ADA** Estimated
Banta	350.83	315.09	296.66	296.66	203.41	181.91		168.17	182.18	
Next Generation CH	469.97	521.20	540.90	607.50	707.89	688.52		702.83	759.23	
River Island Technology Academy				975.20	962.66	922.90		939.91	910.50	
Banta CH				20.00	69.11	56.52		62.34	64.95	
Epic						469.19		770.88	979.90	
River Islands High						106.59		265.01	494.38	
Banta Total				1,899.36	1,943.07	2,425.63	2,459.37	2,909.14	3,391.14	3,391.14
Escalon	2,486.06	2,569.96	2,605.12	2,605.12	2,420.96	2,510.18		2,585.33	2,539.87	
Escalon Charter Academy	329.96	319.88	323.80	323.80	311.44	304.45		328.48	358.71	
Escalon Total				2,928.92	2,732.40	2,814.63	2,928.92	2,913.81	2,898.58	2,913.81
Jefferson	2,260.48	2,265.82	2,206.56	2,206.56	2,211.19	2,502.33	2,512.91	2,790.40	2,984.17	2,984.17
Lammersville	4,713.49	5,176.03	5,746.42	5,931.08	6,716.49	7,187.16	7,190.13	7,497.57	7,667.22	7,667.22
Lincoln	8,609.71	8,468.71	8,433.92	8,434.19	7,699.04	7,631.31		7,738.14	7,726.14	
John McCandless CH	352.50	399.06	448.49	448.49	406.85	428.63		424.30	405.88	
Lincoln Total				8,882.68	8,105.89	8,059.94	8,882.68	8,162.44	8,132.02	8,162.44
Linden	2,155.28	2,227.99	2,245.99	2,245.99	2,189.68	2,107.17	2,245.99	2,147.06	2,213.80	2,213.80
Manteca	22,417.59	22,390.39	22,567.99	22,687.52	21,396.33	23,369.61		23,327.42	23,477.80	
be.tech	123.41	114.62	118.10							
Manteca Total				22,687.52	21,396.33	23,369.61	22,687.52	23,327.42	23,477.80	23,477.80
New Jerusalem	21.52	20.41	23.89	23.89	21.36	21.08		13.50	17.84	
CAVA	1,231.15									
Humphrey's ABLE	727.21	762.90								
Insight at SJ CH	204.95	261.57	318.69							
New Jerusalem Total				23.89	21.36	21.08	23.89	13.50	17.84	21.08
Ripon	3,076.08	3,164.82	3,271.08	3,271.08	3,152.76	3,121.04	3,271.08	3,212.98	3,221.47	3,221.47
Tracy Unified	14,216.98	13,974.39	13,879.32	13,879.32	12,663.99	12,591.74		12,566.95	12,427.36	
Tracy Learning Center	1,234.81	1,234.62	1,253.08							
Tracy IS Charter				46.30	263.41	273.60		301.99	357.21	
Tracy Unified Total				13,925.62	12,927.40	12,865.34	13,925.62	12,868.94	12,784.57	12,868.94
SJCOE-Special Ed County Program	583.83	623.81	661.77	661.77	616.61	737.08		780.77	836.99	
SJCOE Other Programs - COSP/One.charter	1,770.89	2,047.13	2,324.10	2,307.17	1,760.42	2,167.01		2,437.82	2,703.32	
SJCOE Other Programs - RITA #2 CH	661.79	777.72	897.39							
SJCOE Other Programs - Venture	1,824.70	1,784.87	1,800.37	1,800.37	1,780.62	1,854.95		1,812.59	1,817.76	
SJCOE Total				4,769.31	4,157.65	4,759.04	4,769.31	5,031.18	5,358.07	5,358.07
Totals	69,823.19	69,420.99	69,963.64	68,772.01	65,554.22	69,232.97	70,897.42	70,874.44	72,146.68	72,279.94
SELPA ADA Growth/Decline	973.94	(402.20)	542.65	(1,191.63)	(3,217.79)	3,678.75		1,629.77	1,272.24	1,382.52
Growth/Decline %	1.41%	-0.58%	0.78%	-1.70%	-4.68%	5.61%		2.35%	1.80%	1.95%

- New charters starting in the fiscal year will be added at 1st Interim after 20 day report is received

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

		2024-25 Annual Accrual Aug 2025 AB602	2024-25 Estimated Actuals AB602	Difference
ADA and STATEWIDE TARGET and COLA RATES				
SELPA Total ADA	A-1	72,279.94	72,249.12	30.82
Prior Year SELPA Total ADA	A-2	65,554.22	65,554.22	-
Prior Prior Year SELPA Total ADA	A-3	68,772.01	68,772.01	-
PY Funded ADA (Greater of A-2 or A-3)	A-4	68,772.01	68,772.01	-
Funded ADA (Greater of A-1, A-2, or A-3)	A-5	72,279.94	72,249.12	30.82
Prior Year Statewide Target Rate (STR)	A-6	$ 887.4040000000	887.4040000000	-
Current Year Cost of Living Adjustment (COLA) Factor	A-7	1.0107	1.0107	0.0000
Current Year COLA Rate (A-6 * (A-7 - 1))	A-8	$		-
Current Year STR	A-10	$ 896.90	896.90	-
FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)]				
Total Base Funding (A5 * A10)	C-1	$ 64,827,822.00	64,800,180.00	$ 27,642.00
Base Proration Factor	C-2	$ 1.0000	1.0000	0.000
Adjusted Total Base Funding (C2 * C3)	C-3	$ 64,827,822.00	64,800,180.00	$ 27,642.00
FUNDING ENTITLEMENT				
Funding Entitlement (D1)	D-1	$ $ 64,827,822.00	$ 64,800,180.00	$ 27,642.00
Local Special Education Property Taxes [EC 2572]	D-2	$ $ 5,980,484.00	$ 5,980,704.00	$ (220.00)
Applicable Excess ERAF	D-3	$ 0.00	0.00	$ -
Total Deductions (D-2 + D-3)	D-4	$ $ 5,980,484.00	$ 5,980,704.00	$ (220.00)
Net Funding Entitlement (D-1 - D-4)	D-5	$ $ 58,847,338.00	$ 58,819,476.00	$ 27,862.00
PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 & EC 56836.31]				
Prior Year Statewide Average PS/RS Rate	E-1	$ 19.790501797	19.790501797	-
Current Year Statewide Average PS/RS Rate (E-1 * A-7)	E-2	$ 20.002260166	20.002260166	-
Necessary Small SELPA (NSS) PS/RS Apportionment				
NSS ADA Threshold	E-3	0.00	0.00	-
Qualifying NSS ADA Adjustment (If E-3 > A-4 , then E-3 - A-4; else 0)	E-4	0.00	0.00	-
NSS PS/RS Entitlement (E-2 * E-4)	E-5	$ 0.00	0.00	-
NSS PS/RS Proration Factor	E-6	1.0000000000	1.0000000000	-
NSS PS/RS Apportionment (E-5 * E-6)	E-7	$ 0.00	0.00	-
PS/RS Apportionment				
PS/RS Entitlement (A-4 * E-2)	E-8	$ 1,399,431	1,399,431	-
PS/RS Proration Factor	E-9	1.0000000000	1.0000000000	-
PS/RS Apportionment (E-8 * E-9)	E-10	$ 1,399,431	1,399,431	-
Total PS/RS Apportionment (E-7 + E-10)	E-11	$ 1,399,431	1,399,431	-
LOW INCIDENCE [EC 56836.22]				
Low Incidence Disabilities PY December Pupil Count	F-1	330.00	330.00	-
Low Incidence Rate	F-2	$ 3,839.603507870	3,839.603507870	-
Low Incidence Apportionment (F-1 * F-2)	F-3	$ 1,267,069	1,267,069	-

SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

			2024-25 Annual Accrual Aug 2025 AB602	2024-25 Estimated Actuals AB602	Difference
OUT-OF-HOME CARE [EC 56836.165]					
Out-of-Home Care Apportionment	G-1	$	1,347,546.00	1,347,546.00	-
EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOLS (NPS) / LICENSED CHILDREN'S INSTITUTIONS (LCI) & NSS MENTAL HEALTH SERVICES [EC 56836.21]					
NPS/LCI Extraordinary Cost Pool Apportionment	H-1	$	0	0	-
NSS Mental Health Services Extraordinary Cost Pool Apportionment	H-2	$	0	0	-
Total Extraordinary Cost Pool Apportionment (H-1 + H-2)	H-3	$	-	-	-
ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [EC 56213]					
Prior Year Funding, NSS with Declining ADA Only	I-1	$			
Current Year Funding, NSS with Declining ADA Only (D-4 + D-5)	I-2	$			
Decline in Funded ADA (If A-4 < A-5 , A-4 - A-5; else 0)	I-3				
Prior Year SELPA Base Rate	I-4	$			
Decline in Funded ADA Adjustment (If D-1 = B-16, then I-3 * I-4, else I-3 * A-9)	I-5	$			
Adjustment for NSS with Declining ADA Only (If I-1 > I-2 and I-3 < 0, credit 40% of I-5)	I-6	$			
APPORTIONMENT SUMMARY					
Net Funding Entitlement (D-5)	J-1	$	58,847,338.00	58,819,476.00	27,862.00
Program Specialists/Regionalized Services (E-11)	J-2	$	1,399,431	1,399,431	-
Low Incidence (F-3)	J-3	$	1,267,069	1,267,069	-
Out-of-Home Care (G-1)	J-4	$	1,347,546	1,347,546	-
Extraordinary Cost Pool (H-3, Annual Only)	J-5	$	-	-	-
Adjustment for NSS with Declining Enrollment (I-6)	J-6	$	-	-	-
Total Apportionment (Sum of J-1 through J-6)	J-7	$	62,861,384.00	62,833,522.00	27,862.00
State Infant Funding		$	310,349.00	313,293.00	(2,944.00)
State Apportionment Total with Infant		$	63,171,733.00	63,146,815.00	24,918.00
Add back in Property Taxes		$	5,980,484.00	5,980,704.00	(220.00)
Grand Total		$	69,152,217.00	69,127,519.00	24,698.00
Items outside of AB602 State Calc being allocating separately from State Funding					
Staff Development Grant (Old Res. 6535)		$	24,534.00	24,534.00	-

2024-25 SJCOE Special Education County Program

Estimated Revenues by Funding Source

Estimated Expenditures by Object

Col A	Col B	Col C	Col D	Col E	Col F
Line #	Description	Amount	Line #	Description	Annual Accrual Aug 2025 AB602
R1	Special Ed County Program Revenues:		E1	Teachers Salaries ~ 11xx	$ 13,075,991.41
R2	County Taxes - Special Education	$ 5,980,484.00	E2	Certificated Pupil Support Salaries ~ 12xx	$ 1,569,350.48
R3	Federal Local Assistance Grant	$ 1,078,447.00	E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	$ 1,591,542.23
R4	District's LCFF Transfer	$ 11,219,391.00	E4	Instructional Aides Salaries ~ 21xx	$ 10,992,058.38
R5	Mental Health & District Rentals/SDC	$ 29,594.76	E5	Classified Support Salaries - M/O ~ 22xx	$ 232,608.71
R6	Food Service	$ 239,835.37	E6	Supv & Admin Salaries ~ 23xx	$ 33,161.28
R7	SDC Infant (Form I-50 Funding)	$ 310,349.00	E7	Clerical & Office Salaries ~ 24xx	$ 711,673.82
R8	Transfers Out	$ (532,568.79)	E8	Other Classified Salaries - LVN's ~ 29xx	$ 3,156,049.78
R9	Out of Home Care Contribution	$ 1,000,000.00	E9	Employee Benefits ~ 3xxx	$ 12,715,821.67
R10	Off Salary Schedule and Instruction Support Contribution	$ 2,419,051.00	E10	Materials & Supplies ~ 4xxx	$ 551,736.38
R11			E11	Mileage, Travel & Conference ~52xx	$ 160,006.51
R12			E12	Dues & Memberships ~ 53xx	$ 2,541.27
R13			E13	Insurance ~ 54xx	$ 166,910.31
R14			E14	Operations & Housekeeping Services ~ 55xx	$ 293,860.52
R15			E15	Rentals, Leases & Repair ~ 56xx	$ 1,241,051.29
R16			E16	Direct Costs for Inter-Program Services ~ 57xx	$ 162,096.06
R17			E17	Other Services & Operating Expenses ~ 58xx	$ 2,690,204.39
R18			E18	Sub-agreements for Services ~ 51xx	$ 2,109,799.74
R19			E19	EIBT Contracts ~ 51xx	$ 45,841.94
R20			E20	Communications ~ 59xx	$ 108,640.19
R21			E21	Site & Improvement of Sites ~ 61xx	$ -
R22			E22	Building & Improvement of Buildings ~ 62xx	$ -
R23			E23	Equipment/Equipment Replacement ~ 64xx/65xx	$ 5,504.50
R24			E24	Other SELPA's - Tuition ~ 71xx	$ -
R25			E25	Other Transfers ~ 72xx	$ -
R26			E26	Direct Support/Indirect ~ 73xx	$ 4,712,781.82
R27			E27	Debt Service ~ 74xx	$ 109,147.07
R28	**Total Estimated Program Revenues**	**$ 21,744,583.34**	E28	**Total Estimated Expenditures**	**$ 56,438,379.75**
Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures					**$ (34,693,796.41)**

Description	Annual Accrual Aug 2025 AB602
Total Estimated Revenues	**$ 21,744,583**
Less Total Estimated Expenditures	**$ (56,438,380)**
Estimated Unfunded Cost - County Special Education Program	**$ (34,693,796)**
Revenues Added to Cover County Program Unfunded Costs:	
Revenue from Special Ed County Program Reserves	**$ -**
SELPA Revenues to Fund Special Ed County Program	**$ 34,693,796**
Total Revenues to Cover Special Ed County Program	**$ 34,693,796**

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I	Col J
Line #	Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1.	Beginning Balance - July 1	$ 316,328.25	$ 323,891.76	$ 319,738.93	$ 348,296.16	$ 392,818.59	$ 452,023.46	$ 529,914.68	$ 574,326.62
2.	2016-17 Funding Adjustments	$ 519.17							
3.	2017-18 Funding Adjustments		$ 422,982.04						
4.	2018-19 Funding Adjustments			$ 1,550.69					
5.	2019-20 Funding Adjustments				$ 324.39				
6.	2020-21 Funding Adjustments								
7.	2021-22 Funding Adjustments								
8.	2022-23 Funding Adjustments								
9.	2023-24 Funding Adjustments								$ (413.60)
10.	**Subtotal Special Ed County Program Reserve**	**$ 316,847.42**	**$ 746,873.80**	**$ 321,289.62**	**$ 348,620.55**	**$ 392,818.59**	**$ (0.60)**	**$ 529,914.68**	**$ 573,913.02**
11.	***Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)***								
12.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	$ -	$ (427,134.87)	$ -	$ -	$ -	$ -	$ -	$ -
13.	Replenish Special Ed County Program Reserve	$ 7,044.34	$ -	$ 27,006.54	$ 44,198.04	$ 61,922.00	$ 77,891.82	$ 45,673.00	$ 14,560.36
14.	**Special Ed County Program Reserve Ending Balance - June 30**	**$ 323,891.76**	**$ 319,738.93**	**$ 348,296.16**	**$ 392,818.59**	**$ 454,740.59**	**$ 529,914.68**	**$ 575,587.68**	**$ 588,473.38**
15.	Amount Available in Excess of Established Reserve Amount	$ -	$ 427,135	$ -	$ -	$ -	$ -	$ -	$ -
16.	Estimated State Aid - Special Education	$ 32,389,176	$ 31,973,893	$ 34,829,616	$ 39,281,859	$ 45,474,101	$ 52,991,468	$ 57,558,776	$ 58,847,338
17.	Special Ed County Program Reserve	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
18.	Reserve for Midyear growth classes Beginning Balance	$ 180,000.00	$ 249,002.13	$ 249,002.13	$ 249,002.13	$ 249,002.13	$ 249,002.13	$ 249,002.13	$ 249,002.13
19.	Use of Midyear Class Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20.	Transfer from NPS/EIBT Reserve	$ 69,002.13	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21.	Replenish Midyear Class Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22.	**Reserve for Midyear growth classes Ending Balance**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**	**$ 249,002.13**
23.	Reserve for NPS/EIBT Beginning Balance	$ 927,754.04							
24.	Establish NPS/EIBT Reserve								
25.	Transfer to Midyear Reserve	$ (69,002.13)							
26.	Use of NPS/EIBT Reserve	$ (858,751.91)							
27.	**Reserve for NPS/EIBT Ending Balance**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
28.	Reserve for OOHC Contribution Reserve Beginning Balance	$ 800,000.00	$ 400,000.00	$ 2,400,000.00	$ 1,600,000.00	$ 800,000.00	$ -	$ -	$ -
29.	Establish or Additional OOHC Contribution Reserve	$ -	$ 2,400,000.00	$ -	$ -	$ -	$ -	$ -	$ -
30.	Use of OOHC Contribution Reserve	$ (400,000.00)	$ (400,000.00)	$ (800,000.00)	$ (800,000.00)	$ (800,000.00)	$ -	$ -	$ -
31.	**Reserve for OOHC Contribution Reserve Ending Balance**	**$ 400,000.00**	**$ 2,400,000.00**	**$ 1,600,000.00**	**$ 800,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
	Reserve for the OOHC Contribution of $1M ~ Distribute all in 24-25								
32.	Reserve for Charter Decline Adjustment Beginning Balance	$ 521,299.00	$ 260,649.00	$ 568,094.00	$ 571,427.00	$ 1,461,826.00	$ 2,486,461.00	$ -	$ -
33.	Establish or Additional Charter Decline Adjustment Reserve	$ -	$ 568,094.00	$ -	$ 890,358.00	$ 1,024,635.00	$ -		
34.	PY Funding Adjustments	$ -	$ -	$ 3,333.00	$ 41.00	$ -	$ -	$ -	$ -
35.	Use of Charter Decline Adjustment Reserve	$ (260,650.00)	$ (260,649.00)	$ -	$ -	$ -	$ (2,486,461.00)	$ -	$ -
36.	**Reserve for Charter Decline Adjustment Ending Balance**	**$ 260,649.00**	**$ 568,094.00**	**$ 571,427.00**	**$ 1,461,826.00**	**$ 2,486,461.00**	**$ -**	**$ -**	**$ -**

Funding

Teachers College of San Joaquin
Financial Information & Multi-Year Projections

Column A	Column B	Column C	Column D 2023-2024	Column E 2024-2025	Column F 2025-2026	Column G 2026-2027
Line #	Summary Description		TCSJ Audited Actuals	TCSJ Unaudited Actuals	TCSJ Budget	TCSJ Projected Budget
1	**Beginning Balance July 1st**		**$ 4,606,086.80**	**$ 4,731,165.47**	**$ 4,551,974.47**	**$ 5,086,863.47**
2	Total Revenue		$ 9,579,371.45	$ 10,736,891.97	$ 11,021,131.00	$ 10,811,922.00
3	TCSJ Expenses		$ 9,454,292.78	$ 10,409,614.57	$ 10,486,242.00	$ 10,291,180.00
4	Surplus/Deficit		$ 125,078.67	$ 327,277.40	$ 534,889.00	$ 520,742.00
5	**Ending Balance**		**$ 4,731,165.47**	**$ 5,058,442.87**	**$ 5,086,863.47**	**$ 5,607,605.47**
6	*Teach Out Plan / Reserve*		*$ 1,802,067.00*	*$ 2,037,549.00*	*$ 1,893,756.00*	*$ 1,893,756.00*
7	Adjusted Ending Balance		$ 2,929,098.47	$ 3,020,893.87	$ 3,193,107.47	$ 3,713,849.47
8	**Total Ending Balance with Teach Out Reserve June 30th**		**$ 4,731,165.47**	**$ 5,058,442.87**	**$ 5,086,863.47**	**$ 5,607,605.47**
9	**Detail Object Codes**					
10	**Beginning Balance**		**$ 4,606,086.80**	**$ 4,731,165.47**	**$ 4,551,974.47**	**$ 5,086,863.47**
11	8590	State Revenue	$ -	$ -	$ -	$ -
12	8980	SJCOE Contribution	$ 2,023,413.00	$ 2,234,135.00	$ 2,354,940.00	$ 2,402,039.00
13	8689	Tuition	$ 6,874,714.21	$ 7,493,157.98	$ 7,514,130.00	$ 7,739,554.00
14	8660	Interest	$ 179,670.86	$ 206,537.00	$ 204,122.00	$ 204,122.00
15	8689	CDE Prof Development Videos 5984	$ -	$ 272,822.75	$ 300,000.00	$ -
16	8689	WE Will! - 5973	$ -	$ 25,390.95	$ 102,707.00	$ -
17	8689	TCJS Alumni Outreach 6000	$ 1,007.16	$ 2,858.75	$ -	$ -
18	8689	Dyslexia Grant-5981	$ 1,527.84	$ -	$ -	$ -
19	8689	CDE Prof Development Videos 5975	$ 213,303.31	$ -	$ -	$ -
20	8689	PG&E Mini Grant 5974	$ 1,000.00	$ -	$ -	$ -
21	8689	Residency 2023-2026-5980	$ 173,790.56	$ 390,338.42	$ 466,207.00	$ 466,207.00
22	8689	Residency 2022-2026-5982	$ 27,611.51	$ 28,312.47	$ -	$ -
23	8689	Residency Capacity Grant 2023-2026 5976	$ 83,333.00	$ 83,338.65	$ 79,025.00	$ -
24	**Total Revenue**		**$ 9,579,371.45**	**$ 10,736,891.97**	**$ 11,021,131.00**	**$ 10,811,922.00**
25	1101/1105	Teacher/Extra/Subs	$ 802,165.00	$ 962,475.00	$ 953,445.00	$ 953,445.00
26	1300	Cert Perm	$ 1,903,323.03	$ 1,933,626.78	$ 2,029,647.00	$ 2,070,240.00
27	1311	Cert Temp	$ 375,637.89	$ 310,236.04	$ 285,457.00	$ 267,714.00
28	**Total 1xxx**		**$ 3,081,125.92**	**$ 3,206,337.82**	**$ 3,268,549.00**	**$ 3,291,399.00**
29	2206	Class Supp/OT	$ 3,337.08	$ 362.64	$ -	$ -
30	2300	Class Supv Perm	$ 215,643.00	$ 211,485.48	$ 213,829.00	$ 216,238.00
31	2316	Class Supv OT	$ -	$ -	$ -	$ -
32	2400	Class Perm	$ 893,647.88	$ 1,000,645.34	$ 1,062,632.00	$ 1,083,793.00
33	2405/2406	Class Temp/OT	$ 95,294.03	$ 105,766.27	$ 106,041.00	$ 106,041.00
34	2900	Other Class Perm	$ -	$ -	$ -	$ -
35	2906	Other Class OT/Temp	$ 1,369,857.94	$ 1,508,577.40	$ 1,330,717.00	$ 1,283,967.00
36	2930	Student Workers	$ -	$ -	$ -	$ -
37	**Total 2xxx**		**$ 2,577,779.93**	**$ 2,826,837.13**	**$ 2,713,219.00**	**$ 2,690,039.00**
38	3000	Benefits	$ 1,507,549.91	$ 1,659,889.07	$ 1,695,094.00	$ 1,724,742.00
39	**Total 3xxx**		**$ 1,507,549.91**	**$ 1,659,889.07**	**$ 1,695,094.00**	**$ 1,724,742.00**
40	4200	Books	$ 9,733.81	$ 816.90	$ 4,984.00	$ 4,984.00
41	4310	Materials	$ 78,286.47	$ 72,925.22	$ 69,616.00	$ 65,000.00
42	4400	Non Cap Equip	$ 32,515.61	$ 15,378.34	$ 2,500.00	$ 2,500.00
43	**Total 4xxx**		**$ 120,535.89**	**$ 89,120.46**	**$ 77,100.00**	**$ 72,484.00**
44	5200	Travel & Conference	$ 125,561.81	$ 141,829.76	$ 63,200.00	$ 63,200.00
45	5300	Dues & Membership.	$ 44,832.00	$ 30,082.24	$ 40,123.00	$ 40,123.00
46	5400	Insurance/Property & Liability	$ 16,163.09	$ 18,186.58	$ 20,788.00	$ 21,620.00
47	5580	Laundry/Dry Cleaning	$ 732.48	$ -	$ -	$ -
48	5600	Rent/Bldgs. & Repairs	$ 6,417.95	$ 22,837.96	$ 2,500.00	$ 2,500.00
49	5620	SJCOE Rent Only	$ 566,137.00	$ 566,137.00	$ 566,137.00	$ 566,137.00
50	5710	Direct Cost for Interfund Serv.	$ 136,776.77	$ 142,319.62	$ 148,370.00	$ 154,305.00
51	5800	Contract Services	$ 443,118.72	$ 746,934.05	$ 950,989.00	$ 736,541.00
52	5900	Postage/Cell/Internet	$ 18,258.33	$ 19,671.06	$ 18,500.00	$ 19,240.00
53	**Total 5xxx**		**$ 1,357,998.15**	**$ 1,687,998.27**	**$ 1,810,607.00**	**$ 1,603,666.00**
54	6200	Building Improvements	$ -	$ -	$ -	$ -
55	6400	Equipment	$ -	$ -	$ -	$ -
56	**Total 6xxx**		**$ -**	**$ -**	**$ -**	**$ -**
57	7310	Indirect	$ 806,927.98	$ 887,294.92	$ 869,816.00	$ 856,993.00
58	743x	Debt Service	$ 2,375.00	$ 52,136.90	$ 51,857.00	$ 51,857.00
59	**Total 7xxx**		**$ 809,302.98**	**$ 939,431.82**	**$ 921,673.00**	**$ 908,850.00**
60	**Total Expenses**		**$ 9,454,292.78**	**$ 10,409,614.57**	**$ 10,486,242.00**	**$ 10,291,180.00**
61	Total Surplus/Deficit		$ 125,078.67	$ 327,277.40	$ 534,889.00	$ 520,742.00
62	**Ending Balance**		**$ 4,731,165.47**	**$ 5,058,442.87**	**$ 5,086,863.47**	**$ 5,607,605.47**
63	*Teach Out Plan / Reserve*		*$ 1,802,067.00*	*$ 2,037,549.00*	*$ 1,893,756.00*	*$ 1,893,756.00*
64	*2% Economic Uncertainty Reserve*		*$ 189,086.00*	*$ 208,192.00*	*$ 209,725.00*	*$ 205,824.00*
65	*Amount Above (Below) Target*		*$ 2,740,012.47*	*$ 2,812,701.87*	*$ 2,983,382.47*	*$ 3,508,025.47*
66	**Total Ending Balance with Teach Out Reserve June 30th**		**$ 4,731,165.47**	**$ 5,058,442.87**	**$ 5,086,863.47**	**$ 5,607,605.47**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	49,962,899.20	5,980,484.00	55,943,383.20	52,517,714.00	5,980,704.00	58,498,418.00	4.6%
2) Federal Revenue		8100-8299	0.00	10,082,845.12	10,082,845.12	0.00	11,306,948.00	11,306,948.00	12.1%
3) Other State Revenue		8300-8599	13,965,032.23	36,603,539.21	50,568,571.44	12,253,155.00	64,685,964.00	76,939,119.00	52.1%
4) Other Local Revenue		8600-8799	40,316,693.71	108,503,236.42	148,819,930.13	43,448,123.00	103,417,113.00	146,865,236.00	-1.3%
5) TOTAL, REVENUES			104,244,625.14	161,170,104.75	265,414,729.89	108,218,992.00	185,390,729.00	293,609,721.00	10.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	11,655,649.26	26,781,246.31	38,436,895.57	11,191,827.00	27,386,755.00	38,578,582.00	0.4%
2) Classified Salaries		2000-2999	24,663,822.61	39,357,022.96	64,020,845.57	25,889,364.00	40,187,837.00	66,077,201.00	3.2%
3) Employee Benefits		3000-3999	15,788,895.80	29,188,976.85	44,977,872.65	17,278,254.00	31,793,527.00	49,071,781.00	9.1%
4) Books and Supplies		4000-4999	2,676,288.04	3,215,649.53	5,891,937.57	3,372,653.00	5,044,559.00	8,417,212.00	42.9%
5) Services and Other Operating Expenditures		5000-5999	25,463,674.70	52,608,953.12	78,072,627.82	27,381,057.00	77,981,357.00	105,362,414.00	35.0%
6) Capital Outlay		6000-6999	7,674,906.07	710,826.44	8,385,732.51	49,381,677.00	840,144.00	50,221,821.00	498.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	849,853.96	650,399.65	1,500,253.61	703,933.00	541,749.00	1,245,682.00	-17.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,736,440.04)	11,248,559.84	(1,487,880.20)	(13,806,055.00)	12,132,528.00	(1,673,527.00)	12.5%
9) TOTAL, EXPENDITURES			76,036,650.40	163,761,634.70	239,798,285.10	121,392,710.00	195,908,456.00	317,301,166.00	32.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,207,974.74	(2,591,529.95)	25,616,444.79	(13,173,718.00)	(10,517,727.00)	(23,691,445.00)	-192.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	577,080.51	312,306.02	889,386.53	1,599,254.00	180,300.00	1,779,554.00	100.1%
2) Other Sources/Uses									
a) Sources		8930-8979	2,867,714.28	0.00	2,867,714.28	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,196,183.19)	11,196,183.19	0.00	(9,634,296.00)	9,634,296.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,905,549.42)	10,883,877.17	1,978,327.75	(11,233,550.00)	9,453,996.00	(1,779,554.00)	-190.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,302,425.32	8,292,347.22	27,594,772.54	(24,407,268.00)	(1,063,731.00)	(25,470,999.00)	-192.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	149,825,297.96	59,579,110.71	209,404,408.67	169,127,723.28	67,871,457.93	236,999,181.21	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			149,825,297.96	59,579,110.71	209,404,408.67	169,127,723.28	67,871,457.93	236,999,181.21	13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,825,297.96	59,579,110.71	209,404,408.67	169,127,723.28	67,871,457.93	236,999,181.21	13.2%
2) Ending Balance, June 30 (E + F1e)			169,127,723.28	67,871,457.93	236,999,181.21	144,720,455.28	66,807,726.93	211,528,182.21	-10.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	67,871,457.93	67,871,457.93	0.00	66,807,726.93	66,807,726.93	-1.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	139,819,925.98	0.00	139,819,925.98	96,678,171.15	0.00	96,678,171.15	-30.9%
Court/Community Schools	0000	9780	*3,276,089.18*		*3,276,089.18*			*0.00*	
Buildings	0000	9780	*53,219,088.00*		*53,219,088.00*			*0.00*	
Ed-Join	0000	9780	*4,374,630.08*		*4,374,630.08*			*0.00*	
Apprenticeship	0000	9780	*4,268,230.66*		*4,268,230.66*			*0.00*	
Deferred Maintenance	0000	9780	*10,323,527.31*		*10,323,527.31*			*0.00*	
Education Services	0000	9780	*765,293.49*		*765,293.49*			*0.00*	
Mandated Costs	0000	9780	*3,960,842.10*		*3,960,842.10*			*0.00*	
Misc. Ending Balances & Reserves	0000	9780	*58,801,281.01*		*58,801,281.01*			*0.00*	
Lottery	1100	9780	*830,944.15*		*830,944.15*			*0.00*	
Court/Community Schools	0000	9780			*0.00*	*4,436,332.00*		*4,436,332.00*	
Buildings	0000	9780			*0.00*	*16,721,395.00*		*16,721,395.00*	
Ed-Join	0000	9780			*0.00*	*4,518,529.00*		*4,518,529.00*	
Apprenticeship	0000	9780			*0.00*	*3,707,580.00*		*3,707,580.00*	
Deferred Maintenance	0000	9780			*0.00*	*8,419,660.00*		*8,419,660.00*	
Educational Services	0000	9780			*0.00*	*732,432.00*		*732,432.00*	
Mandated Costs	0000	9780			*0.00*	*4,254,897.00*		*4,254,897.00*	
Misc. Ending Balances & Reserves	0000	9780			*0.00*	*53,058,678.00*		*53,058,678.00*	
Lottery	1100	9780			*0.00*	*828,668.15*		*828,668.15*	
e) Unassigned/Unappropriated									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Reserve for Economic Uncertainties		9789	4,813,753.00	0.00	4,813,753.00	6,381,665.00	0.00	6,381,665.00	32.6%
Unassigned/Unappropriated Amount		9790	24,464,044.30	0.00	24,464,044.30	41,660,619.13	0.00	41,660,619.13	70.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	161,145,163.16	49,135,211.14	210,280,374.30				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	453,903.62	85,441.42	539,345.04				
c) in Revolving Cash Account		9130	30,000.00	0.00	30,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	21,293.96	774,844.45	796,138.41				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	11,743,771.57	31,243,246.76	42,987,018.33				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	7,498,388.65	2,921,815.32	10,420,203.97				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			180,892,520.96	84,160,559.09	265,053,080.05				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,272,606.62	11,723,809.27	16,996,415.89				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	6,359,253.66	2,067,174.80	8,426,428.46				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	132,937.40	2,498,117.09	2,631,054.49				
6) TOTAL, LIABILITIES			11,764,797.68	16,289,101.16	28,053,898.84				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G10 + H2) - (I6 + J2)			169,127,723.28	67,871,457.93	236,999,181.21				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	35,769,893.98	0.00	35,769,893.98	38,346,973.00	0.00	38,346,973.00	7.2%
Education Protection Account State Aid - Current Year		8012	1,395,650.21	0.00	1,395,650.21	2,074,374.00	0.00	2,074,374.00	48.6%
State Aid - Prior Years		8019	(301,568.78)	0.00	(301,568.78)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	84,441.18	0.00	84,441.18	84,441.00	0.00	84,441.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15.32	0.00	15.32	15.00	0.00	15.00	-2.1%
County & District Taxes									
Secured Roll Taxes		8041	15,197,809.00	0.00	15,197,809.00	15,197,809.00	0.00	15,197,809.00	0.0%
Unsecured Roll Taxes		8042	907,244.42	0.00	907,244.42	907,244.00	0.00	907,244.00	0.0%
Prior Years' Taxes		8043	20,193.12	0.00	20,193.12	20,193.00	0.00	20,193.00	0.0%
Supplemental Taxes		8044	517,424.72	0.00	517,424.72	517,425.00	0.00	517,425.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,340,334.84	0.00	4,340,334.84	4,341,064.00	0.00	4,341,064.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,528,456.19	0.00	1,528,456.19	1,528,559.00	0.00	1,528,559.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			59,459,894.20	0.00	59,459,894.20	63,018,097.00	0.00	63,018,097.00	6.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,120,860.79)		(2,120,860.79)	(2,445,305.00)		(2,445,305.00)	15.3%
All Other LCFF Transfers - Current Year	All Other	8091	(1,395,650.21)	0.00	(1,395,650.21)	(2,074,374.00)	0.00	(2,074,374.00)	48.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(5,980,484.00)	5,980,484.00	0.00	(5,980,704.00)	5,980,704.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			49,962,899.20	5,980,484.00	55,943,383.20	52,517,714.00	5,980,704.00	58,498,418.00	4.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education Entitlement		8181	0.00	1,899,831.00	1,899,831.00	0.00	1,899,831.00	1,899,831.00	0.0%
Special Education Discretionary Grants		8182	0.00	255,469.57	255,469.57	0.00	236,048.00	236,048.00	-7.6%
Child Nutrition Programs		8220	0.00	359,916.82	359,916.82	0.00	278,572.00	278,572.00	-22.6%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		832,695.31	832,695.31		1,030,231.00	1,030,231.00	23.7%
Title I, Part D, Local Delinquent Programs	3025	8290		486,378.59	486,378.59		424,857.00	424,857.00	-12.6%
Title II, Part A, Supporting Effective Instruction	4035	8290		40,434.35	40,434.35		101,638.00	101,638.00	151.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		70,042.80	70,042.80		95,339.00	95,339.00	36.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		4,841,677.74	4,841,677.74		5,548,700.00	5,548,700.00	14.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,296,398.94	1,296,398.94	0.00	1,691,732.00	1,691,732.00	30.5%
TOTAL, FEDERAL REVENUE			0.00	10,082,845.12	10,082,845.12	0.00	11,306,948.00	11,306,948.00	12.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		4,014,046.00	4,014,046.00		3,962,200.00	3,962,200.00	-1.3%
Prior Years	6500	8319		(308,303.00)	(308,303.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	9,775,627.00	310,349.00	10,085,976.00	7,790,846.00	313,293.00	8,104,139.00	-19.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	141,821.66	141,821.66	0.00	98,125.00	98,125.00	-30.8%
Mandated Costs Reimbursements		8550	309,085.00	0.00	309,085.00	309,085.00	0.00	309,085.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	423,483.05	202,259.52	625,742.57	394,314.00	169,287.00	563,601.00	-9.9%
Tax Relief Subventions									
Restricted Levies - Other									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,398,239.50	3,398,239.50		3,088,885.00	3,088,885.00	-9.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		318,943.64	318,943.64		373,010.00	373,010.00	17.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		67,374.99	67,374.99		9,040.00	9,040.00	-86.6%
Arts and Music in Schools (Prop 28)	6770	8590		314,082.00	314,082.00		314,082.00	314,082.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,456,837.18	28,144,725.90	31,601,563.08	3,758,910.00	56,358,042.00	60,116,952.00	90.2%
TOTAL, OTHER STATE REVENUE			13,965,032.23	36,603,539.21	50,568,571.44	12,253,155.00	64,685,964.00	76,939,119.00	52.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	490,727.54	490,727.54	0.00	441,003.00	441,003.00	-10.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,683,474.38	0.00	5,683,474.38	5,953,661.00	0.00	5,953,661.00	4.8%
Interest		8660	9,648,215.94	206,537.00	9,854,752.94	9,428,938.00	204,122.00	9,633,060.00	-2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,394,415.52	71,765.60	3,466,181.12	3,507,628.00	81,820.00	3,589,448.00	3.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	14,465,968.35	58,994,815.19	73,460,783.54	15,441,475.00	47,827,169.00	63,268,644.00	-13.9%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	7,124,619.52	11,277,586.00	18,402,205.52	9,116,421.00	11,145,132.00	20,261,553.00	10.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		37,461,805.09	37,461,805.09		43,717,867.00	43,717,867.00	16.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,316,693.71	108,503,236.42	148,819,930.13	43,448,123.00	103,417,113.00	146,865,236.00	-1.3%
TOTAL, REVENUES			104,244,625.14	161,170,104.75	265,414,729.89	108,218,992.00	185,390,729.00	293,609,721.00	10.6%
CERTIFICATED SALARIES									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Certificated Teachers' Salaries		1100	7,050,583.36	16,476,771.08	23,527,354.44	5,910,066.00	17,252,628.00	23,162,694.00	-1.5%
Certificated Pupil Support Salaries		1200	129,713.52	2,275,275.37	2,404,988.89	125,213.00	2,346,297.00	2,471,510.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,475,352.38	8,029,199.86	12,504,552.24	5,156,548.00	7,787,830.00	12,944,378.00	3.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,655,649.26	26,781,246.31	38,436,895.57	11,191,827.00	27,386,755.00	38,578,582.00	0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	11,397,899.89	11,397,899.89	0.00	10,835,926.00	10,835,926.00	-4.9%
Classified Support Salaries		2200	2,391,650.84	1,188,283.49	3,579,934.33	2,498,523.00	1,122,976.00	3,621,499.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	10,593,288.52	8,678,610.13	19,271,898.65	11,712,306.00	8,684,151.00	20,396,457.00	5.8%
Clerical, Technical and Office Salaries		2400	10,122,359.27	7,404,101.83	17,526,461.10	10,747,041.00	7,462,341.00	18,209,382.00	3.9%
Other Classified Salaries		2900	1,556,523.98	10,688,127.62	12,244,651.60	931,494.00	12,082,443.00	13,013,937.00	6.3%
TOTAL, CLASSIFIED SALARIES			24,663,822.61	39,357,022.96	64,020,845.57	25,889,364.00	40,187,837.00	66,077,201.00	3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,817,413.05	6,729,989.08	8,547,402.13	2,148,240.00	6,988,416.00	9,136,656.00	6.9%
PERS		3201-3202	5,936,188.04	9,300,441.05	15,236,629.09	6,475,327.00	10,336,218.00	16,811,545.00	10.3%
OASDI/Medicare/Alternative		3301-3302	1,957,141.14	3,340,204.68	5,297,345.82	2,033,944.00	3,416,926.00	5,450,870.00	2.9%
Health and Welfare Benefits		3401-3402	4,691,817.16	7,472,833.16	12,164,650.32	5,156,266.00	8,525,019.00	13,681,285.00	12.5%
Unemployment Insurance		3501-3502	(7,067.30)	(65,928.44)	(72,995.74)	18,491.00	33,540.00	52,031.00	-171.3%
Workers' Compensation		3601-3602	604,335.15	1,095,615.38	1,699,950.53	619,541.00	1,126,006.00	1,745,547.00	2.7%
OPEB, Allocated		3701-3702	366,979.10	665,069.46	1,032,048.56	385,159.00	653,067.00	1,038,226.00	0.6%
OPEB, Active Employees		3751-3752	411,174.14	650,752.48	1,061,926.62	441,286.00	714,335.00	1,155,621.00	8.8%
Other Employee Benefits		3901-3902	10,915.32	0.00	10,915.32	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			15,788,895.80	29,188,976.85	44,977,872.65	17,278,254.00	31,793,527.00	49,071,781.00	9.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	33,105.49	146,723.30	179,828.79	79,151.00	105,412.00	184,563.00	2.6%
Materials and Supplies		4300	1,809,614.46	2,394,385.84	4,204,000.30	2,635,379.00	4,100,858.00	6,736,237.00	60.2%
Noncapitalized Equipment		4400	831,702.03	654,256.64	1,485,958.67	655,723.00	785,289.00	1,441,012.00	-3.0%
Food		4700	1,866.06	20,283.75	22,149.81	2,400.00	53,000.00	55,400.00	150.1%
TOTAL, BOOKS AND SUPPLIES			2,676,288.04	3,215,649.53	5,891,937.57	3,372,653.00	5,044,559.00	8,417,212.00	42.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	5,817,513.49	24,413,911.63	30,231,425.12	8,437,718.00	42,579,947.00	51,017,665.00	68.8%
Travel and Conferences		5200	506,418.01	1,221,426.61	1,727,844.62	769,184.00	1,336,029.00	2,105,213.00	21.8%
Dues and Memberships		5300	145,634.89	75,004.17	220,639.06	188,197.00	93,690.00	281,887.00	27.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Insurance		5400 - 5450	363,284.75	233,376.90	596,661.65	406,145.00	194,754.00	600,899.00	0.7%
Operations and Housekeeping Services		5500	2,037,212.40	441,837.21	2,479,049.61	2,443,109.00	628,932.00	3,072,041.00	23.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,100,910.39	3,543,746.55	8,644,656.94	4,292,444.00	3,505,812.00	7,798,256.00	-9.8%
Transfers of Direct Costs		5710	(2,980,428.67)	2,980,428.67	0.00	(4,315,330.00)	4,315,330.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,792.66)	27,874.98	6,082.32	(12,100.00)	27,875.00	15,775.00	159.4%
Professional/Consulting Services and Operating Expenditures		5800	14,011,132.11	19,412,299.01	33,423,431.12	13,728,021.00	24,993,091.00	38,721,112.00	15.9%
Communications		5900	483,789.99	259,047.39	742,837.38	1,443,669.00	305,897.00	1,749,566.00	135.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,463,674.70	52,608,953.12	78,072,627.82	27,381,057.00	77,981,357.00	105,362,414.00	35.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	632,187.83	0.00	632,187.83	495,000.00	0.00	495,000.00	-21.7%
Buildings and Improvements of Buildings		6200	3,312,374.47	0.00	3,312,374.47	48,469,602.00	0.00	48,469,602.00	1,363.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	862,629.49	710,826.44	1,573,455.93	413,075.00	840,144.00	1,253,219.00	-20.4%
Equipment Replacement		6500	0.00	0.00	0.00	4,000.00	0.00	4,000.00	New
Lease Assets		6600	1,807,856.17	0.00	1,807,856.17	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	1,059,858.11	0.00	1,059,858.11	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			7,674,906.07	710,826.44	8,385,732.51	49,381,677.00	840,144.00	50,221,821.00	498.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,189.52	2,189.52	0.00	31.00	31.00	-98.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	83,842.81	57,762.05	141,604.86	77,798.00	45,764.00	123,562.00	-12.7%
Other Debt Service - Principal		7439	766,011.15	590,448.08	1,356,459.23	626,135.00	495,954.00	1,122,089.00	-17.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			849,853.96	650,399.65	1,500,253.61	703,933.00	541,749.00	1,245,682.00	-17.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(11,248,559.84)	11,248,559.84	0.00	(12,132,528.00)	12,132,528.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,487,880.20)	0.00	(1,487,880.20)	(1,673,527.00)	0.00	(1,673,527.00)	12.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,736,440.04)	11,248,559.84	(1,487,880.20)	(13,806,055.00)	12,132,528.00	(1,673,527.00)	12.5%
TOTAL, EXPENDITURES			76,036,650.40	163,761,634.70	239,798,285.10	121,392,710.00	195,908,456.00	317,301,166.00	32.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	67,896.51	0.00	67,896.51	99,254.00	0.00	99,254.00	46.2%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	509,184.00	312,306.02	821,490.02	1,500,000.00	180,300.00	1,680,300.00	104.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			577,080.51	312,306.02	889,386.53	1,599,254.00	180,300.00	1,779,554.00	100.1%
OTHER SOURCES/USES									
SOURCES									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	1,807,856.17	0.00	1,807,856.17	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	1,059,858.11	0.00	1,059,858.11	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			2,867,714.28	0.00	2,867,714.28	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(12,004,325.79)	12,004,325.79	0.00	(10,050,320.00)	10,050,320.00	0.00	0.0%
Contributions from Restricted Revenues		8990	808,142.60	(808,142.60)	0.00	416,024.00	(416,024.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,196,183.19)	11,196,183.19	0.00	(9,634,296.00)	9,634,296.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(8,905,549.42)	10,883,877.17	1,978,327.75	(11,233,550.00)	9,453,996.00	(1,779,554.00)	-190.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	49,962,899.20	5,980,484.00	55,943,383.20	52,517,714.00	5,980,704.00	58,498,418.00	4.6%
2) Federal Revenue		8100-8299	0.00	10,082,845.12	10,082,845.12	0.00	11,306,948.00	11,306,948.00	12.1%
3) Other State Revenue		8300-8599	13,965,032.23	36,603,539.21	50,568,571.44	12,253,155.00	64,685,964.00	76,939,119.00	52.1%
4) Other Local Revenue		8600-8799	40,316,693.71	108,503,236.42	148,819,930.13	43,448,123.00	103,417,113.00	146,865,236.00	-1.3%
5) TOTAL, REVENUES			104,244,625.14	161,170,104.75	265,414,729.89	108,218,992.00	185,390,729.00	293,609,721.00	10.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,352,542.05	49,479,519.57	69,832,061.62	17,565,139.00	51,912,239.00	69,477,378.00	-0.5%
2) Instruction - Related Services	2000-2999		13,347,919.57	62,099,988.04	75,447,907.61	14,764,707.00	87,753,409.00	102,518,116.00	35.9%
3) Pupil Services	3000-3999		10,217,275.54	14,032,949.38	24,250,224.92	12,867,845.00	15,210,414.00	28,078,259.00	15.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		4,207,724.84	8,412,973.62	12,620,698.46	4,494,432.00	10,215,868.00	14,710,300.00	16.6%
7) General Administration	7000-7999		15,482,107.43	24,758,397.46	40,240,504.89	15,324,085.00	24,738,272.00	40,062,357.00	-0.4%
8) Plant Services	8000-8999		11,579,227.01	4,327,406.98	15,906,633.99	55,672,569.00	5,536,505.00	61,209,074.00	284.8%
9) Other Outgo	9000-9999	Except 7600-7699	849,853.96	650,399.65	1,500,253.61	703,933.00	541,749.00	1,245,682.00	-17.0%
10) TOTAL, EXPENDITURES			76,036,650.40	163,761,634.70	239,798,285.10	121,392,710.00	195,908,456.00	317,301,166.00	32.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,207,974.74	(2,591,529.95)	25,616,444.79	(13,173,718.00)	(10,517,727.00)	(23,691,445.00)	-192.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	577,080.51	312,306.02	889,386.53	1,599,254.00	180,300.00	1,779,554.00	100.1%
2) Other Sources/Uses									
a) Sources		8930-8979	2,867,714.28	0.00	2,867,714.28	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,196,183.19)	11,196,183.19	0.00	(9,634,296.00)	9,634,296.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,905,549.42)	10,883,877.17	1,978,327.75	(11,233,550.00)	9,453,996.00	(1,779,554.00)	-190.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,302,425.32	8,292,347.22	27,594,772.54	(24,407,268.00)	(1,063,731.00)	(25,470,999.00)	-192.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	149,825,297.96	59,579,110.71	209,404,408.67	169,127,723.28	67,871,457.93	236,999,181.21	13.2%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,825,297.96	59,579,110.71	209,404,408.67	169,127,723.28	67,871,457.93	236,999,181.21	13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,825,297.96	59,579,110.71	209,404,408.67	169,127,723.28	67,871,457.93	236,999,181.21	13.2%
2) Ending Balance, June 30 (E + F1e)			169,127,723.28	67,871,457.93	236,999,181.21	144,720,455.28	66,807,726.93	211,528,182.21	-10.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	67,871,457.93	67,871,457.93	0.00	66,807,726.93	66,807,726.93	-1.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	139,819,925.98	0.00	139,819,925.98	96,678,171.15	0.00	96,678,171.15	-30.9%
Court/Community Schools	0000	9780	*3,276,089.18*		*3,276,089.18*			*0.00*	
Buildings	0000	9780	*53,219,088.00*		*53,219,088.00*			*0.00*	
Ed-Join	0000	9780	*4,374,630.08*		*4,374,630.08*			*0.00*	
Apprenticeship	0000	9780	*4,268,230.66*		*4,268,230.66*			*0.00*	
Deferred Maintenance	0000	9780	*10,323,527.31*		*10,323,527.31*			*0.00*	
Education Services	0000	9780	*765,293.49*		*765,293.49*			*0.00*	
Mandated Costs	0000	9780	*3,960,842.10*		*3,960,842.10*			*0.00*	
Misc. Ending Balances & Reserves	0000	9780	*58,801,281.01*		*58,801,281.01*			*0.00*	
Lottery	1100	9780	*830,944.15*		*830,944.15*			*0.00*	
Court/Community Schools	0000	9780			*0.00*	*4,436,332.00*		*4,436,332.00*	
Buildings	0000	9780			*0.00*	*16,721,395.00*		*16,721,395.00*	
Ed-Join	0000	9780			*0.00*	*4,518,529.00*		*4,518,529.00*	
Apprenticeship	0000	9780			*0.00*	*3,707,580.00*		*3,707,580.00*	
Deferred Maintenance	0000	9780			*0.00*	*8,419,660.00*		*8,419,660.00*	
Educational Services	0000	9780			*0.00*	*732,432.00*		*732,432.00*	
Mandated Costs	0000	9780			*0.00*	*4,254,897.00*		*4,254,897.00*	
Misc. Ending Balances & Reserves	0000	9780			*0.00*	*53,058,678.00*		*53,058,678.00*	
Lottery	1100	9780			*0.00*	*828,668.15*		*828,668.15*	

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,813,753.00	0.00	4,813,753.00	6,381,665.00	0.00	6,381,665.00	32.6%
Unassigned/Unappropriated Amount		9790	24,464,044.30	0.00	24,464,044.30	41,660,619.13	0.00	41,660,619.13	70.3%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6018	Student Support and Enrichment Block Grant	7,593,257.05	7,593,257.05
6266	Educator Effectiveness, FY 2021-22	474,362.91	218,209.91
6300	Lottery: Instructional Materials	1,366,869.01	1,459,334.01
6318	Antibias Education Grant	93,918.45	93,918.45
6332	CA Community Schools Partnership Act - Implementation Grant	27,550.95	27,550.95
6333	CA Community Schools Partnership Act - Coordination Grant	7,458.74	7,458.74
6355	Direct Support Professional Training Program	52,969.13	52,969.13
6500	Special Education	12,394,917.70	12,795,752.70
6546	Mental Health-Related Services	191,093.04	215,526.04
6620	Reversing Opioid Overdoses	194,305.00	95,949.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,051,416.00	1,051,416.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	448,143.09	762,225.09
7311	Classified School Employee Professional Development Block Grant	72,218.00	72,218.00
7399	LCFF Equity Multiplier	3,283,049.37	3,283,049.37
7435	Learning Recovery Emergency Block Grant	1,612,099.98	1,202,910.98
7810	Other Restricted State	2,005,351.58	2,005,351.58
9010	Other Restricted Local	37,002,477.93	35,870,629.93
Total, Restricted Balance		67,871,457.93	66,807,726.93

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	49,886,673.33	53,832,364.00	7.9%
2) Federal Revenue		8100-8299	1,108,687.31	866,942.00	-21.8%
3) Other State Revenue		8300-8599	3,205,282.00	3,260,693.00	1.7%
4) Other Local Revenue		8600-8799	2,272,949.03	900,996.00	-60.4%
5) TOTAL, REVENUES			56,473,591.67	58,860,995.00	4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	18,117,145.89	18,619,965.00	2.8%
2) Classified Salaries		2000-2999	7,470,899.36	7,960,177.00	6.5%
3) Employee Benefits		3000-3999	11,794,913.41	13,107,571.00	11.1%
4) Books and Supplies		4000-4999	3,496,234.44	2,993,688.00	-14.4%
5) Services and Other Operating Expenditures		5000-5999	16,390,283.87	15,633,406.00	-4.6%
6) Capital Outlay		6000-6999	2,940,079.66	4,158,578.00	41.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	683,358.48	679,651.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	397,430.03	255,544.00	-35.7%
9) TOTAL, EXPENDITURES			61,290,345.14	63,408,580.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,816,753.47)	(4,547,585.00)	-5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,861.02	180,300.00	-0.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			181,861.02	180,300.00	-0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,634,892.45)	(4,367,285.00)	-5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,919,043.40	19,284,150.95	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,919,043.40	19,284,150.95	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,919,043.40	19,284,150.95	-19.4%
2) Ending Balance, June 30 (E + F1e)			19,284,150.95	14,916,865.95	-22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,280,477.54	2,689,278.20	-37.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,003,673.41	12,390,928.41	-17.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(163,340.66)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,714,835.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	1,980.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	815,356.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,866,515.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			31,398,688.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,194,088.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,654,583.20		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	265,866.16		
6) TOTAL, LIABILITIES			12,114,537.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			19,284,150.95		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	27,395,462.00	37,768,117.00	37.9%
Education Protection Account State Aid - Current Year		8012	11,966,387.00	5,385,927.00	-55.0%
State Aid - Prior Years		8019	145,932.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	3,516,511.00	4,519,679.00	28.5%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	6,862,381.33	6,158,641.00	-10.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			49,886,673.33	53,832,364.00	7.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	440,152.00	435,796.00	-1.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	174,382.00	421,191.00	141.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	494,153.31	9,955.00	-98.0%
TOTAL, FEDERAL REVENUE			1,108,687.31	866,942.00	-21.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	144,309.00	144,309.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	901,550.37	987,563.00	9.5%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	445,016.00	445,016.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,714,406.63	1,683,805.00	-1.8%
TOTAL, OTHER STATE REVENUE			3,205,282.00	3,260,693.00	1.7%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	945,706.00	855,704.00	-9.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,327,243.03	45,292.00	-96.6%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,272,949.03	900,996.00	-60.4%
TOTAL, REVENUES			56,473,591.67	58,860,995.00	4.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	15,437,250.41	15,959,098.00	3.4%
Certificated Pupil Support Salaries		1200	403,683.76	307,357.00	-23.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,276,211.72	2,353,510.00	3.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,117,145.89	18,619,965.00	2.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	385,816.93	378,611.00	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	1,329,485.15	1,417,648.00	6.6%
Clerical, Technical and Office Salaries		2400	3,009,375.73	3,202,803.00	6.4%
Other Classified Salaries		2900	2,746,221.55	2,961,115.00	7.8%
TOTAL, CLASSIFIED SALARIES			7,470,899.36	7,960,177.00	6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,528,989.77	4,708,362.00	4.0%
PERS		3201-3202	1,878,584.67	2,303,167.00	22.6%
OASDI/Medicare/Alternative		3301-3302	842,806.15	986,774.00	17.1%
Health and Welfare Benefits		3401-3402	3,578,103.71	4,037,838.00	12.8%
Unemployment Insurance		3501-3502	(27,420.98)	13,337.00	-148.6%
Workers' Compensation		3601-3602	426,191.02	442,716.00	3.9%
OPEB, Allocated		3701-3702	255,878.55	265,803.00	3.9%
OPEB, Active Employees		3751-3752	311,780.52	349,574.00	12.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,794,913.41	13,107,571.00	11.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	241,119.35	175,597.00	-27.2%
Materials and Supplies		4300	2,054,292.42	2,069,979.00	0.8%
Noncapitalized Equipment		4400	1,200,822.67	748,112.00	-37.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,496,234.44	2,993,688.00	-14.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	66,220.30	100,000.00	51.0%
Travel and Conferences		5200	420,451.80	287,978.00	-31.5%
Dues and Memberships		5300	19,386.16	17,940.00	-7.5%
Insurance		5400-5450	184,308.98	205,020.00	11.2%
Operations and Housekeeping Services		5500	911,666.03	1,261,018.00	38.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,549,754.38	4,332,140.00	-21.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,113.04)	(22,125.00)	118.8%
Professional/Consulting Services and Operating Expenditures		5800	8,875,949.24	9,189,119.00	3.5%
Communications		5900	372,660.02	262,316.00	-29.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,390,283.87	15,633,406.00	-4.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,816,314.68	3,550,000.00	95.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,123,764.98	608,578.00	-45.8%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,940,079.66	4,158,578.00	41.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	41,328.02	76,909.00	86.1%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal		7439	642,030.46	602,742.00	-6.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			683,358.48	679,651.00	-0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	397,430.03	255,544.00	-35.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			397,430.03	255,544.00	-35.7%
TOTAL, EXPENDITURES			61,290,345.14	63,408,580.00	3.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	181,861.02	180,300.00	-0.9%
(a) TOTAL, INTERFUND TRANSFERS IN			181,861.02	180,300.00	-0.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			181,861.02	180,300.00	-0.9%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	49,886,673.33	53,832,364.00	7.9%
2) Federal Revenue		8100-8299	1,108,687.31	866,942.00	-21.8%
3) Other State Revenue		8300-8599	3,205,282.00	3,260,693.00	1.7%
4) Other Local Revenue		8600-8799	2,272,949.03	900,996.00	-60.4%
5) TOTAL, REVENUES			56,473,591.67	58,860,995.00	4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		30,917,962.76	30,619,914.00	-1.0%
2) Instruction - Related Services	2000-2999		18,210,795.75	18,929,192.00	3.9%
3) Pupil Services	3000-3999		3,385,800.24	3,664,567.00	8.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,219,380.24	1,076,424.00	-11.7%
8) Plant Services	8000-8999		6,873,047.67	8,438,832.00	22.8%
9) Other Outgo	9000-9999	Except 7600-7699	683,358.48	679,651.00	-0.5%
10) TOTAL, EXPENDITURES			61,290,345.14	63,408,580.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,816,753.47)	(4,547,585.00)	-5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,861.02	180,300.00	-0.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			181,861.02	180,300.00	-0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,634,892.45)	(4,367,285.00)	-5.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,919,043.40	19,284,150.95	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,919,043.40	19,284,150.95	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,919,043.40	19,284,150.95	-19.4%
2) Ending Balance, June 30 (E + F1e)			19,284,150.95	14,916,865.95	-22.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,280,477.54	2,689,278.20	-37.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,003,673.41	12,390,928.41	-17.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(163,340.66)	New

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,049,838.63	3,214,067.00	5.4%
5) TOTAL, REVENUES			3,049,838.63	3,214,067.00	5.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,389,257.28	785,069.00	-43.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,389,257.28	785,069.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,660,581.35	2,428,998.00	46.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	1,500,000.00	200.0%
b) Transfers Out		7600-7629	500,000.00	1,500,000.00	200.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,660,581.35	2,428,998.00	46.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,811,642.56	6,472,223.91	34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,811,642.56	6,472,223.91	34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,811,642.56	6,472,223.91	34.5%
2) Ending Net Position, June 30 (E + F1e)			6,472,223.91	8,901,221.91	37.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,472,223.91	8,901,221.91	37.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,807,173.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	66,487.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	154,947.30		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	447,757.35	250,945.35
6266	Educator Effectiveness, FY 2021-22	43,963.83	0.00
6300	Lottery: Instructional Materials	608,951.77	608,951.77
6546	Mental Health-Related Services	237,243.05	278,875.05
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,042,317.31	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	620,006.62	631,419.62
7412	A-G Access/Success Grant	63,637.12	5,627.12
7413	A-G Learning Loss Mitigation Grant	60,406.20	0.00
7435	Learning Recovery Emergency Block Grant	1,132,046.47	889,311.47
7810	Other Restricted State	24,147.82	24,147.82
Total, Restricted Balance		4,280,477.54	2,689,278.20

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,869,957.13	15,290,639.00	2.8%
3) Other State Revenue		8300-8599	62,700,718.00	61,623,110.00	-1.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			77,570,675.13	76,913,749.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	77,570,675.13	76,913,749.00	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			77,570,675.13	76,913,749.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	680,808.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,799,210.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,480,019.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	17,480,019.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			17,480,019.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	14,869,957.13	15,290,639.00	2.8%
TOTAL, FEDERAL REVENUE			14,869,957.13	15,290,639.00	2.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	62,861,384.00	61,623,110.00	-2.0%
Prior Years	6500	8319	(160,666.00)	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			62,700,718.00	61,623,110.00	-1.7%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			77,570,675.13	76,913,749.00	-0.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	12,894,628.90	13,785,938.00	6.9%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	1,975,328.23	1,504,701.00	-23.8%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	24,279,864.83	21,079,037.00	-13.2%
To County Offices	6500	7222	38,420,853.17	40,544,073.00	5.5%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			77,570,675.13	76,913,749.00	-0.8%
TOTAL, EXPENDITURES			77,570,675.13	76,913,749.00	-0.8%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,869,957.13	15,290,639.00	2.8%
3) Other State Revenue		8300-8599	62,700,718.00	61,623,110.00	-1.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			77,570,675.13	76,913,749.00	-0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	77,570,675.13	76,913,749.00	-0.8%
10) TOTAL, EXPENDITURES			77,570,675.13	76,913,749.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	144,119.00	172,330.00	19.6%
4) Other Local Revenue		8600-8799	554,775.97	608,761.00	9.7%
5) TOTAL, REVENUES			698,894.97	781,091.00	11.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	336,334.37	324,577.00	-3.5%
2) Classified Salaries		2000-2999	68,880.27	61,279.00	-11.0%
3) Employee Benefits		3000-3999	197,095.35	208,759.00	5.9%
4) Books and Supplies		4000-4999	4,612.75	91,989.00	1,894.2%
5) Services and Other Operating Expenditures		5000-5999	27,300.42	32,308.00	18.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,631.28	409.00	-74.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,446.39	61,770.00	9.4%
9) TOTAL, EXPENDITURES			692,300.83	781,091.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,594.14	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,184.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,184.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,778.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	15,778.14	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	15,778.14	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,778.14	New
2) Ending Balance, June 30 (E + F1e)			15,778.14	15,778.14	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,778.14	15,778.14	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	29,913.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	637,550.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,184.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			676,648.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	19,964.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	640,905.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			660,869.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			15,778.14		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	64,754.00	66,063.00	2.0%
All Other State Apportionments - Prior Years		8319	(9,184.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	68,902.00	87,367.00	26.8%
All Other State Revenue	All Other	8590	19,647.00	18,900.00	-3.8%
TOTAL, OTHER STATE REVENUE			144,119.00	172,330.00	19.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	554,775.97	608,761.00	9.7%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			554,775.97	608,761.00	9.7%
TOTAL, REVENUES			698,894.97	781,091.00	11.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	301,982.65	291,225.00	-3.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	34,351.72	33,352.00	-2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			336,334.37	324,577.00	-3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	15,906.25	15,441.00	-2.9%
Clerical, Technical and Office Salaries		2400	52,974.02	45,838.00	-13.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			68,880.27	61,279.00	-11.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	62,769.73	63,793.00	1.6%
PERS		3201-3202	37,687.47	39,996.00	6.1%
OASDI/Medicare/Alternative		3301-3302	15,914.88	14,793.00	-7.0%
Health and Welfare Benefits		3401-3402	64,554.57	73,297.00	13.5%
Unemployment Insurance		3501-3502	(419.55)	194.00	-146.2%
Workers' Compensation		3601-3602	6,749.20	6,428.00	-4.8%
OPEB, Allocated		3701-3702	4,052.45	3,858.00	-4.8%
OPEB, Active Employees		3751-3752	5,786.60	6,400.00	10.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			197,095.35	208,759.00	5.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,957.65	8,926.00	125.5%
Noncapitalized Equipment		4400	655.10	83,063.00	12,579.4%
TOTAL, BOOKS AND SUPPLIES			4,612.75	91,989.00	1,894.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	773.70	765.00	-1.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,692.51	3,948.00	6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,117.50	17,220.00	42.1%
Communications		5900	10,716.71	10,375.00	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,300.42	32,308.00	18.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	63.03	4.00	-93.7%
Other Debt Service - Principal		7439	1,568.25	405.00	-74.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,631.28	409.00	-74.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	56,446.39	61,770.00	9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,446.39	61,770.00	9.4%
TOTAL, EXPENDITURES			692,300.83	781,091.00	12.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	9,184.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,184.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,184.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	144,119.00	172,330.00	19.6%
4) Other Local Revenue		8600-8799	554,775.97	608,761.00	9.7%
5) TOTAL, REVENUES			698,894.97	781,091.00	11.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		464,688.80	540,263.00	16.3%
2) Instruction - Related Services	2000-2999		119,681.29	115,707.00	-3.3%
3) Pupil Services	3000-3999		49,853.07	62,442.00	25.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		56,446.39	61,770.00	9.4%
8) Plant Services	8000-8999		0.00	500.00	New
9) Other Outgo	9000-9999	Except 7600-7699	1,631.28	409.00	-74.9%
10) TOTAL, EXPENDITURES			692,300.83	781,091.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,594.14	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,184.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,184.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,778.14	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	15,778.14	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	15,778.14	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	15,778.14	New
2) Ending Balance, June 30 (E + F1e)			15,778.14	15,778.14	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,778.14	15,778.14	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6391	Adult Education Program	15,778.14	15,778.14
Total, Restricted Balance		15,778.14	15,778.14

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,855,114.53	49,694,185.00	46.8%
3) Other State Revenue		8300-8599	14,518,572.13	22,381,503.00	54.2%
4) Other Local Revenue		8600-8799	958,425.16	1,099,635.00	14.7%
5) TOTAL, REVENUES			49,332,111.82	73,175,323.00	48.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,467,619.14	2,494,617.00	1.1%
2) Classified Salaries		2000-2999	3,648,096.51	4,076,631.00	11.7%
3) Employee Benefits		3000-3999	3,071,749.90	3,432,279.00	11.7%
4) Books and Supplies		4000-4999	395,781.09	364,878.00	-7.8%
5) Services and Other Operating Expenditures		5000-5999	32,492,677.52	61,358,773.00	88.8%
6) Capital Outlay		6000-6999	5,075,235.41	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	201,386.48	208,153.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,034,003.78	1,356,213.00	31.2%
9) TOTAL, EXPENDITURES			48,386,549.83	73,291,544.00	51.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			945,561.99	(116,221.00)	-112.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	198,341.51	99,254.00	-50.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			198,341.51	99,254.00	-50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,143,903.50	(16,967.00)	-101.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,094,672.16	6,238,575.66	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,094,672.16	6,238,575.66	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,094,672.16	6,238,575.66	22.5%
2) Ending Balance, June 30 (E + F1e)			6,238,575.66	6,221,608.66	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,188,986.70	6,172,019.70	-0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	49,588.96	49,588.96	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,213,450.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	242,815.17		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,179,067.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	210,495.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,845,828.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,275,351.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	284,482.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,047,419.18		
6) TOTAL, LIABILITIES			8,607,252.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,238,575.66		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,855,114.53	49,694,185.00	46.8%
TOTAL, FEDERAL REVENUE			33,855,114.53	49,694,185.00	46.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	10,159,063.43	16,006,364.00	57.6%
Arts and Music in Schools (Prop 28)	6770	8590	151,540.00	151,540.00	0.0%
All Other State Revenue	All Other	8590	4,207,968.70	6,223,599.00	47.9%
TOTAL, OTHER STATE REVENUE			14,518,572.13	22,381,503.00	54.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	366,412.89	411,445.00	12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	592,012.27	688,190.00	16.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			958,425.16	1,099,635.00	14.7%
TOTAL, REVENUES			49,332,111.82	73,175,323.00	48.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,467,619.14	2,494,617.00	1.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,467,619.14	2,494,617.00	1.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,362,060.40	2,629,190.00	11.3%
Clerical, Technical and Office Salaries		2400	659,308.87	728,828.00	10.5%
Other Classified Salaries		2900	626,727.24	718,613.00	14.7%
TOTAL, CLASSIFIED SALARIES			3,648,096.51	4,076,631.00	11.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	605,559.66	639,922.00	5.7%
PERS		3201-3202	989,245.00	1,131,974.00	14.4%
OASDI/Medicare/Alternative		3301-3302	315,901.86	345,028.00	9.2%
Health and Welfare Benefits		3401-3402	920,750.10	1,045,348.00	13.5%
Unemployment Insurance		3501-3502	(6,188.59)	3,309.00	-153.5%
Workers' Compensation		3601-3602	101,874.99	109,448.00	7.4%
OPEB, Allocated		3701-3702	62,446.36	65,713.00	5.2%
OPEB, Active Employees		3751-3752	82,160.52	91,537.00	11.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,071,749.90	3,432,279.00	11.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	93,105.06	122,658.00	31.7%
Materials and Supplies		4300	226,719.63	205,045.00	-9.6%
Noncapitalized Equipment		4400	75,956.40	37,175.00	-51.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			395,781.09	364,878.00	-7.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	29,942,402.35	55,993,125.00	87.0%
Travel and Conferences		5200	104,028.31	185,235.00	78.1%
Dues and Memberships		5300	12,580.75	861,285.00	6,746.1%
Insurance		5400-5450	16,508.74	44,287.00	168.3%
Operations and Housekeeping Services		5500	36,988.07	46,144.00	24.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,092.03	187,810.00	56.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,030.72	6,350.00	57.5%
Professional/Consulting Services and Operating Expenditures		5800	2,204,769.71	3,844,974.00	74.4%
Communications		5900	51,276.84	189,563.00	269.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,492,677.52	61,358,773.00	88.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,823,336.08	0.00	-100.0%
Equipment		6400	251,899.33	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,075,235.41	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	27,255.88	20,070.00	-26.4%
Other Debt Service - Principal		7439	174,130.60	188,083.00	8.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			201,386.48	208,153.00	3.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,034,003.78	1,356,213.00	31.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,034,003.78	1,356,213.00	31.2%
TOTAL, EXPENDITURES			48,386,549.83	73,291,544.00	51.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	67,896.51	99,254.00	46.2%
Other Authorized Interfund Transfers In		8919	130,445.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			198,341.51	99,254.00	-50.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			198,341.51	99,254.00	-50.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,855,114.53	49,694,185.00	46.8%
3) Other State Revenue		8300-8599	14,518,572.13	22,381,503.00	54.2%
4) Other Local Revenue		8600-8799	958,425.16	1,099,635.00	14.7%
5) TOTAL, REVENUES			49,332,111.82	73,175,323.00	48.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		30,813,977.29	48,683,144.00	58.0%
2) Instruction - Related Services	2000-2999		11,235,840.29	22,726,321.00	102.3%
3) Pupil Services	3000-3999		196,606.98	218,525.00	11.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,034,003.78	1,356,213.00	31.2%
8) Plant Services	8000-8999		4,904,735.01	99,188.00	-98.0%
9) Other Outgo	9000-9999	Except 7600-7699	201,386.48	208,153.00	3.4%
10) TOTAL, EXPENDITURES			48,386,549.83	73,291,544.00	51.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			945,561.99	(116,221.00)	-112.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	198,341.51	99,254.00	-50.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			198,341.51	99,254.00	-50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,143,903.50	(16,967.00)	-101.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,094,672.16	6,238,575.66	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,094,672.16	6,238,575.66	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,094,672.16	6,238,575.66	22.5%
2) Ending Balance, June 30 (E + F1e)			6,238,575.66	6,221,608.66	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,188,986.70	6,172,019.70	-0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	49,588.96	49,588.96	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	87,069.46	87,069.46
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	1,106,257.66	947,850.66
6130	Early Education: Center-Based Reserve Account	2,818,447.06	2,818,447.06
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	205,848.17	347,288.17
7810	Other Restricted State	394,132.00	394,132.00
9010	Other Restricted Local	1,577,232.35	1,577,232.35
Total, Restricted Balance		6,188,986.70	6,172,019.70

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,424.00	67,467.00	-9.3%
5) TOTAL, REVENUES			74,424.00	67,467.00	-9.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	717,792.20	619,529.00	-13.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			717,792.20	619,529.00	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(643,368.20)	(552,062.00)	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(643,368.20)	(552,062.00)	-14.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,085,930.42	1,442,562.22	-30.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,085,930.42	1,442,562.22	-30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,085,930.42	1,442,562.22	-30.8%
2) Ending Balance, June 30 (E + F1e)			1,442,562.22	890,500.22	-38.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,442,562.22	890,500.22	-38.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,428,738.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,324.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,445,062.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,500.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,442,562.22		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74,424.00	67,467.00	-9.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,424.00	67,467.00	-9.3%
TOTAL, REVENUES			74,424.00	67,467.00	-9.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	717,792.20	619,529.00	-13.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			717,792.20	619,529.00	-13.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			717,792.20	619,529.00	-13.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,424.00	67,467.00	-9.3%
5) TOTAL, REVENUES			74,424.00	67,467.00	-9.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		717,792.20	619,529.00	-13.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			717,792.20	619,529.00	-13.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(643,368.20)	(552,062.00)	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(643,368.20)	(552,062.00)	-14.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,085,930.42	1,442,562.22	-30.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,085,930.42	1,442,562.22	-30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,085,930.42	1,442,562.22	-30.8%
2) Ending Balance, June 30 (E + F1e)			1,442,562.22	890,500.22	-38.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,442,562.22	890,500.22	-38.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	1,442,562.22	890,500.22
Total, Restricted Balance		1,442,562.22	890,500.22

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,049,838.63	3,214,067.00	5.4%
5) TOTAL, REVENUES			3,049,838.63	3,214,067.00	5.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,389,257.28	785,069.00	-43.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,389,257.28	785,069.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,660,581.35	2,428,998.00	46.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	1,500,000.00	200.0%
b) Transfers Out		7600-7629	500,000.00	1,500,000.00	200.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,660,581.35	2,428,998.00	46.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,811,642.56	6,472,223.91	34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,811,642.56	6,472,223.91	34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,811,642.56	6,472,223.91	34.5%
2) Ending Net Position, June 30 (E + F1e)			6,472,223.91	8,901,221.91	37.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,407,276.61	0.00	-100.0%
c) Unrestricted Net Position		9790	64,947.30	8,901,221.91	13,605.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,807,173.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	66,487.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	154,947.30		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			6,528,607.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	56,383.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			56,383.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			6,472,223.91		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	241,972.00	235,456.00	-2.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,807,866.63	2,978,611.00	6.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,049,838.63	3,214,067.00	5.4%
TOTAL, REVENUES			3,049,838.63	3,214,067.00	5.4%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,389,257.28	785,069.00	-43.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,389,257.28	785,069.00	-43.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,389,257.28	785,069.00	-43.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	1,500,000.00	200.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	1,500,000.00	200.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	500,000.00	1,500,000.00	200.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	1,500,000.00	200.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,049,838.63	3,214,067.00	5.4%
5) TOTAL, REVENUES			3,049,838.63	3,214,067.00	5.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,389,257.28	785,069.00	-43.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,389,257.28	785,069.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,660,581.35	2,428,998.00	46.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	1,500,000.00	200.0%
b) Transfers Out		7600-7629	500,000.00	1,500,000.00	200.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,660,581.35	2,428,998.00	46.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,811,642.56	6,472,223.91	34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,811,642.56	6,472,223.91	34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,811,642.56	6,472,223.91	34.5%
2) Ending Net Position, June 30 (E + F1e)			6,472,223.91	8,901,221.91	37.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,407,276.61	0.00	-100.0%
c) Unrestricted Net Position		9790	64,947.30	8,901,221.91	13,605.3%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	6,407,276.61	0.00
Total, Restricted Net Position		6,407,276.61	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,372,767.88	0.00	-100.0%
5) TOTAL, REVENUES			1,372,767.88	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,343.52	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,343.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,361,424.36	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	1,500,000.00	200.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	1,500,000.00	200.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,861,424.36	1,500,000.00	-19.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,678,502.60	16,539,926.96	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,678,502.60	16,539,926.96	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,678,502.60	16,539,926.96	12.7%
2) Ending Net Position, June 30 (E + F1e)			16,539,926.96	18,039,926.96	9.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	16,539,926.96	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	18,039,926.96	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	16,539,926.96		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			16,539,926.96		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			16,539,926.96		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,372,767.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,372,767.88	0.00	-100.0%
TOTAL, REVENUES			1,372,767.88	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	11,343.52	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,343.52	0.00	-100.0%
TOTAL, EXPENSES			11,343.52	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	1,500,000.00	200.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	1,500,000.00	200.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c + e)			500,000.00	1,500,000.00	200.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,372,767.88	0.00	-100.0%
5) TOTAL, REVENUES			1,372,767.88	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		11,343.52	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			11,343.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,361,424.36	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	1,500,000.00	200.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	1,500,000.00	200.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,861,424.36	1,500,000.00	-19.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,678,502.60	16,539,926.96	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,678,502.60	16,539,926.96	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,678,502.60	16,539,926.96	12.7%
2) Ending Net Position, June 30 (E + F1e)			16,539,926.96	18,039,926.96	9.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	16,539,926.96	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	18,039,926.96	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	16,539,926.96	0.00
Total, Restricted Net Position		16,539,926.96	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	3,126,316,013.00	0.00	-100.0%
3) TOTAL, ADDITIONS			3,126,316,013.00	0.00	-100.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	3,126,316,013.00	0.00	-100.0%
3) TOTAL, DEDUCTIONS			3,126,316,013.00	0.00	-100.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	30,601,244.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,584,421.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			32,185,665.00		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	32,185,666.00		
4) TOTAL, LIABILITIES			32,185,666.00		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			(1.00)		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	3,126,316,013.00	0.00	-100.0%
TOTAL, ADDITIONS			3,126,316,013.00	0.00	-100.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	3,126,316,013.00	0.00	-100.0%
TOTAL, DEDUCTIONS			3,126,316,013.00	0.00	-100.0%

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	65.77	65.50	65.77	59.26	60.00	60.00
b. Juvenile Halls, Homes, and Camps	898.73	869.64	869.64	737.36	759.00	759.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	964.50	935.14	935.41	796.62	819.00	819.00
2. District Funded County Program ADA						
a. County Community Schools	244.48	247.64	244.48	223.00	291.00	223.00
b. Special Education-Special Day Class	778.93	785.28	778.93	778.93	778.93	778.93
c. Special Education-NPS/LCI	2.69	2.79	2.79	2.69	2.69	2.69
d. Special Education Extended Year	55.27	55.16	55.27	55.27	55.27	55.27
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,081.37	1,090.87	1,081.47	1,059.89	1,127.89	1,059.89
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	2,045.87	2,026.01	2,016.88	1,856.51	1,946.89	1,878.89
4. Adults in Correctional Facilities	26.50	28.41	28.41	30.98	29.00	29.00
5. County Operations Grant ADA	145,248.01	144,848.38	144,848.38	145,248.01	144,848.38	144,848.38
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools	3,000.32	2,967.08	3,000.32	3,133.46	3,133.46	3,133.46
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	3,000.32	2,967.08	3,000.32	3,133.46	3,133.46	3,133.46
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	3,000.32	2,967.08	3,000.32	3,133.46	3,133.46	3,133.46
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	3,000.32	2,967.08	3,000.32	3,133.46	3,133.46	3,133.46

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	11,911,220.27	0.00	11,911,220.27	0.00	0.00	11,911,220.27
Work in Progress	22,600,313.49	0.00	22,600,313.49	7,758,721.58	(15,557,126.47)	45,916,161.54
Total capital assets not being depreciated	34,511,533.76	0.00	34,511,533.76	7,758,721.58	(15,557,126.47)	57,827,381.81
Capital assets being depreciated:						
Land Improvements	12,576,005.73	0.00	12,576,005.73	0.00	0.00	12,576,005.73
Buildings	174,574,159.78	0.00	174,574,159.78	11,817,938.70	0.00	186,392,098.48
Equipment	15,924,059.93	0.00	15,924,059.93	1,153,696.56	0.00	17,077,756.49
Total capital assets being depreciated	203,074,225.44	0.00	203,074,225.44	12,971,635.26	0.00	216,045,860.70
Accumulated Depreciation for:						
Land Improvements	(4,570,162.14)	0.00	(4,570,162.14)	(587,883.24)	0.00	(5,158,045.38)
Buildings	(56,153,939.67)	0.00	(56,153,939.67)	(4,253,254.30)	(63,227.52)	(60,343,966.45)
Equipment	(9,332,401.01)	0.00	(9,332,401.01)	(1,057,834.25)	(28,687.81)	(10,361,547.45)
Total accumulated depreciation	(70,056,502.82)	0.00	(70,056,502.82)	(5,898,971.79)	(91,915.33)	(75,863,559.28)
Total capital assets being depreciated, net excluding lease and subscription assets	133,017,722.62	0.00	133,017,722.62	7,072,663.47	(91,915.33)	140,182,301.42
Lease Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	0.00	0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	167,529,256.38	0.00	167,529,256.38	14,831,385.05	(15,649,041.80)	198,009,683.23
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets	4,529,564.00		4,529,564.00	1,487,236.88	0.00	6,016,800.88
Accumulated amortization for lease assets	(2,550,799.00)		(2,550,799.00)	(872,820.64)	0.00	(3,423,619.64)
Total lease assets, net	1,978,765.00	0.00	1,978,765.00	614,416.24	0.00	2,593,181.24
Subscription Assets	2,477,247.47	41,111.00	2,518,358.47	1,045,865.61	0.00	3,564,224.08
Accumulated amortization for subscription assets	(605,415.00)	0.00	(605,415.00)	(936,600.59)	0.00	(1,542,015.59)
Total subscription assets, net	1,871,832.47	41,111.00	1,912,943.47	109,265.02	0.00	2,022,208.49
Business-type activity capital assets, net	3,850,597.47	41,111.00	3,891,708.47	723,681.26	0.00	4,615,389.73

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$29,652,392.75
	Appropriations Subject to Limit	$29,652,392.75
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	9.24%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Troy Brown Title: County Superintendent

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Rachele Tyler
Name

Division Director
Title

209-468-4826
Telephone

rtyler@sjcoe.net
E-mail Address

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable	2,144,425.53	0.00	2,144,425.53	1,856,856.67	1,106,135.79	2,895,146.41	947,045.04
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	767,801.55	0.00	767,801.55	0.00	168,926.82	598,874.73	168,926.82
Net Pension Liability	152,745,480.00	0.00	152,745,480.00	202,095.00	0.00	152,947,575.00	0.00
Total/Net OPEB Liability	29,826,555.00	(13,815,174.00)	16,011,381.00	892,307.00	0.00	16,903,688.00	0.00
Compensated Absences Payable	1,590,937.20	21,153,758.92	22,744,696.12	1,536,934.56	0.00	24,281,630.68	19,376,479.38
Subscription Liability	952,001.65	.07	952,001.72	1,090,309.25	978,577.88	1,063,733.09	602,004.72
Governmental activities long-term liabilities	188,027,200.93	7,338,584.99	195,365,785.92	5,578,502.48	2,253,640.49	198,690,647.91	21,094,455.96
Business-Type Activities:							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable		0.00	0.00	0.00	0.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability		0.00	0.00	0.00	0.00	0.00	0.00
Total/Net OPEB Liability		0.00	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable		0.00	0.00	0.00	0.00	0.00	0.00
Subscription Liability		0.00	0.00	0.00	0.00	0.00	0.00
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2023-24 Actual**			**2024-25 Actual**		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	19,362,942.63		19,362,942.63			18,638,337.28
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	11,442,250.50		11,442,250.50			11,014,055.47
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	30,805,193.13		30,805,193.13			29,652,392.75
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	1,054.04		1,054.04			935.14
5. Other ADA (Preload/Line B4, PY column)	122,299.46		122,299.46			122,254.16
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	31,598,292.00		31,598,292.00			31,598,292.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	18,672,553.00		18,672,553.00			18,672,553.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	**Adjustments to 2023-24**			**Adjustments to 2024-25**		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
CURRENT YEAR PROGRAM ADA	2024-25 Annual Report			2025-26 Annual Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	935.14		935.14	819.00		819.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	935.14	0.00	935.14	819.00	0.00	819.00
	2024-25 P2 Report			2025-26 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			122,254.16			122,254.16
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2024-25 Actual			2025-26 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	84,441.18		84,441.18	84,441.00		84,441.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	15.32		15.32	15.00		15.00
4. Secured Roll Taxes (Object 8041)	15,197,809.00		15,197,809.00	15,197,809.00		15,197,809.00
5. Unsecured Roll Taxes (Object 8042)	907,244.42		907,244.42	907,244.00		907,244.00
6. Prior Years' Taxes (Object 8043)	20,193.12		20,193.12	20,193.00		20,193.00
7. Supplemental Taxes (Object 8044)	517,424.72		517,424.72	517,425.00		517,425.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,340,334.84		4,340,334.84	4,341,064.00		4,341,064.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	2,019,183.73		2,019,183.73	1,969,562.00		1,969,562.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	23,086,646.33	0.00	23,086,646.33	23,037,753.00	0.00	23,037,753.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	23,086,646.33	0.00	23,086,646.33	23,037,753.00	0.00	23,037,753.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	76,527,393.19		76,527,393.19	83,575,391.00		83,575,391.00
26. LCFF State Aid - Prior Years (Object 8019)	(155,636.78)		(155,636.78)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	76,371,756.41	0.00	76,371,756.41	83,575,391.00	0.00	83,575,391.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	321,888,321.56		321,888,321.56	352,470,716.00		352,470,716.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	10,800,458.94		10,800,458.94	10,800,458.94		10,800,458.94
D. APPROPRIATIONS LIMIT CALCULATIONS	**2024-25 Actual**			**2025-26 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			19,362,942.63			18,638,337.28
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.8872			0.8758
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			17,800,675.36			17,374,686.35
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			11,442,250.50			11,014,055.47

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
6. Inflation Adjustment			1.0362			1.0644
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9996			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			11,851,717.39			11,723,360.64
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			29,652,392.75			29,098,046.99
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			23,086,646.33			23,037,753.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			6,565,746.42			6,060,293.99
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,029,482.31			919,811.59
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			24,116,128.64			23,957,564.59
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			5,536,264.11			5,140,482.40
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			24,116,128.64			
b. State Subventions (Line D13)			5,536,264.11			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			29,652,392.75			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY	**2024-25 Actual**			**2025-26 Budget**		
16 Adjusted Appropriations Limit (Lines D9 plus D15)			29,652,392.75			29,098,046.99
17 Appropriations Subject to the Limit (Line D14d)			29,652,392.75			

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
* Please provide below an explanation for each entry in the adjustments column.						

Terrell Martinez, Deputy Superintendent
Gann Contact Person

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Contact Email Address

209-468-4807
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 27,944,604.34
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 155,586,041.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 17.96%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 19,465,890.13
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 1,223,515.94

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	25,773.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,914,238.97
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	5,803.74
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	23,635,221.78
9. Carry-Forward Adjustment (Part IV, Line F)	(763,246.76)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,871,975.01
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	96,327,680.46
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	73,895,082.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	20,123,867.21
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	12,494,136.46
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,164,089.22
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	1,404.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	17,331,686.33
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,312,035.90
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	64,657.07
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	634,223.16
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,133,521.81
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	247,482,384.11
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	9.55%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.24%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	23,635,221.78
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(739,152.62)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.56%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.56%) times Part III, Line B19); zero if positive	(763,246.76)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(763,246.76)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	9.24%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-381623.38) is applied to the current year calculation and the remainder ($-381623.38) is deferred to one or more future years:	9.40%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-254415.59) is applied to the current year calculation and the remainder ($-508831.17) is deferred to one or more future years:	9.45%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(763,246.76)

Approved indirect cost rate:	9.56%
Highest rate used in any program:	9.56%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	760,035.88	72,659.43	9.56%
01	3025	443,938.11	42,440.48	9.56%
01	3060	2,439,808.83	230,300.10	9.44%
01	3061	349,164.57	33,380.13	9.56%
01	3182	162,962.24	15,579.19	9.56%
01	3183	370,332.35	35,403.77	9.56%
01	3225	227,232.53	9,992.79	4.40%
01	3310	1,734,055.31	165,775.69	9.56%
01	3315	69,738.04	6,666.96	9.56%
01	3345	3,630.89	347.11	9.56%
01	3385	83,568.82	7,989.18	9.56%
01	3395	17,726.88	1,694.69	9.56%
01	4035	36,906.12	3,528.23	9.56%
01	4127	55,996.05	5,353.22	9.56%
01	4203	63,931.00	6,111.80	9.56%
01	4204	106,027.13	10,136.19	9.56%
01	5310	1,052,877.48	63,745.77	6.05%
01	5630	232,257.24	22,203.79	9.56%
01	5810	466,994.02	44,644.63	9.56%
01	6010	637,271.28	25,023.70	3.93%
01	6018	354,093.73	33,851.36	9.56%
01	6266	364,616.30	34,857.32	9.56%
01	6318	42,336.98	4,047.42	9.56%
01	6332	467,733.71	44,715.34	9.56%
01	6333	358,288.85	34,252.41	9.56%
01	6355	13,925.05	1,331.23	9.56%
01	6371	30,483.75	2,914.25	9.56%
01	6387	39,828.44	3,807.60	9.56%
01	6388	139,081.49	5,563.26	4.00%
01	6500	53,359,315.94	5,047,185.90	9.46%
01	6510	283,268.53	27,080.47	9.56%
01	6515	4,405.81	421.19	9.56%
01	6520	315,498.36	30,161.64	9.56%
01	6546	66,779.65	6,384.13	9.56%
01	6650	134,275.07	12,836.70	9.56%
01	6680	137,833.15	13,176.85	9.56%
01	6690	19,004.99	1,816.88	9.56%

01	6770	172,802.88	1,728.03	1.00%
01	7085	89,181.55	8,525.76	9.56%
01	7135	248,958.76	23,800.46	9.56%
01	7366	622,242.00	59,486.34	9.56%
01	7399	1,378,506.42	131,785.21	9.56%
01	7412	202,792.08	19,386.92	9.56%
01	7413	90,175.25	8,620.75	9.56%
01	7435	536,267.45	51,267.16	9.56%
01	7810	8,093,725.86	721,786.92	8.92%
01	9010	44,395,447.24	4,114,791.49	9.27%
09	3010	401,745.16	38,406.84	9.56%
09	3182	159,165.75	15,216.25	9.56%
09	4129	451,034.42	43,118.89	9.56%
09	6053	6,700.61	640.58	9.56%
09	6211	2,046.96	195.69	9.56%
09	6266	239,832.91	22,928.03	9.56%
09	6546	152,073.76	14,538.25	9.56%
09	6762	501,561.42	47,949.27	9.56%
09	6770	231,174.63	2,311.75	1.00%
09	7412	87,373.02	8,352.86	9.56%
09	7413	13,320.37	1,273.43	9.56%
09	7435	2,087,252.90	199,541.38	9.56%
09	7810	17,624.30	1,684.88	9.56%
09	9010	324,947.16	1,271.93	0.39%
11	6015	563,982.01	53,916.68	9.56%
11	6391	50,594.15	2,529.71	5.00%
12	5035	974,387.51	93,151.44	9.56%
12	5055	108,563.37	10,378.66	9.56%
12	5210	6,200,735.18	570,666.89	9.20%
12	6045	8,068.00	771.30	9.56%
12	6052	11,479.39	1,042.50	9.08%
12	6054	340,218.13	32,524.85	9.56%
12	6057	169,348.89	16,189.75	9.56%
12	6102	218,024.91	20,843.18	9.56%
12	6105	2,509,352.99	55,883.33	2.23%
12	6127	1,046,243.68	100,020.90	9.56%
12	6128	378,637.67	36,197.76	9.56%
12	6770	75,383.00	753.83	1.00%
12	7810	90,966.85	4,302.85	4.73%
12	9010	(208,677.73)	91,276.54	N/A

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,656,524.39		1,748,457.71	3,404,982.10
2. State Lottery Revenue	8560	1,034,421.40		492,871.54	1,527,292.94
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,690,945.79	0.00	2,241,329.25	4,932,275.04
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	37,516.38		0.00	37,516.38
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	8,450.49		0.00	8,450.49
4. Books and Supplies	4000-4999	378,371.81		94,487.15	472,858.96
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	343,053.87			343,053.87
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			135,235.52	135,235.52
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	40,899.60		35,785.80	76,685.40
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		808,292.15	0.00	265,508.47	1,073,800.62
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,882,653.64	0.00	1,975,820.78	3,858,474.42

D. COMMENTS:

Instructional Learning Programs

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	301,978,016.77
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,884,159.71
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	8,450,902.79
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,181,422.57
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	889,386.53
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	9,528,406.24
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	18,402,205.52
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				39,452,323.65
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				250,641,533.41

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	3,902.22
B. Expenditures per ADA (Line I.E divided by Line II.A)	64,230.50

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	207,991,340.52	55,072.68
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	207,991,340.52	55,072.68
B. Required effort (Line A.2 times 90%)	187,192,206.47	49,565.41
C. Current year expenditures (Line I.E and Line II.B)	250,641,533.41	64,230.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		1,332,300.99	611,244.15	1,273,104.36	551,989.53	10,764,823.95	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	29.42		1.15				
3100	Alternative Schools	2.75		.30				
3300	Independent Study Centers							
3400	Opportunity Schools							
3500	County Community Schools	57.06	5.38	16.17	50.71	1.68		
3550	Community Day Schools							
3600	Juvenile Courts	2.93	1.72	1.42	3.04	.05		
3700	Specialized Secondary Programs							
3800	Career Technical Education			.83				
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education	3.75	.98		5.33			
4900	Other Supplemental Education							
5000-5999	Special Education (allocated to 5001)	24.12		15.47	43.45			
6000	ROC/P	.09						
Other Goals	**Description**							
7110	Nonagency - Educational	.29		1.89	11.71			
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
8600	County Services to Districts	77.10						
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	197.51	8.08	37.23	114.24	1.73	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	41,966,020.53	237,852.38	42,203,872.91	6,433,566.64		48,637,439.55
3100	Alternative Schools	908,531.24	28,808.54	937,339.78	142,888.26		1,080,228.04
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	49,600,171.18	12,044,012.94	61,644,184.12	9,397,051.48		71,041,235.60
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	1,474,661.15	524,081.44	1,998,742.59	304,688.71		2,303,431.30
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,502,768.33	28,278.75	1,531,047.08	233,393.12		1,764,440.20
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	3,701,108.23	124,827.95	3,825,936.18	583,226.46		4,409,162.64
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	64,290,430.23	901,647.42	65,192,077.65	9,937,893.07		75,129,970.72
6000	Regional Occupational Ctr/Prg (ROC/P)	177,987.77	634.08	178,621.85	27,229.15		205,851.00
Other Goals							
7110	Nonagency - Educational	4,843,506.68	123,210.91	4,966,717.59	757,127.40		5,723,844.99
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	39,372.75	0.00	39,372.75	6,001.99		45,374.74
8600	County Services to Districts	57,744,345.20	520,108.60	58,264,453.80	8,881,844.73		67,146,298.53
Other Costs							
----	Food Services					2,180,298.06	2,180,298.06
----	Enterprise					12,620,698.46	12,620,698.46
----	Facilities Acquisition & Construction					5,760,876.98	5,760,876.98
----	Other Outgo					3,072,998.62	3,072,998.62
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,946,317.54		1,946,317.54
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,090,450.17)		(1,090,450.17)
----	**Total County School Service and Charter Schools Funds Expenditures**	226,248,903.29	14,533,463.01	240,782,366.30	37,560,778.38	23,634,872.12	301,978,016.80

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	32,434,740.03	7,934,521.43	0.00	427,903.41	228,259.89	0.00	0.00			902,449.77	38,146.00	41,966,020.53
3100	Alternative Schools	130,679.60	716,434.41	0.00	24,478.81	0.00	0.00	0.00			36,938.42	0.00	908,531.24
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	23,582,966.60	13,434,515.72	843,398.16	2,990,643.85	5,277,979.19	0.00	0.00			3,438,352.85	32,314.81	49,600,171.18
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	80,377.73	654,133.56	192,470.94	279,010.95	209,108.20	0.00	0.00			59,559.77	0.00	1,474,661.15
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,276,889.13	40,095.50	0.00	185,783.70	0.00	0.00	0.00			0.00	0.00	1,502,768.33
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	2,111,346.77	716,285.73	131,443.14	0.00	733,584.32	0.00	0.00			8,448.27	0.00	3,701,108.23
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	40,457,959.55	4,495,104.63	0.00	3,146,542.99	7,254,514.07	7,221,986.00	0.00			1,714,322.99	0.00	64,290,430.23
6000	ROC/P	96,448.18	71,459.56	0.00	5,138.91	0.00	0.00	0.00			4,941.12	0.00	177,987.77
Other Goals													
7110	Nonagency - Educational	545,645.24	44,154.45	0.00	275,401.09	3,978,305.90	0.00	0.00	0.00	0.00	0.00	0.00	4,843,506.68
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	32,971.55	6,401.20	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	39,372.75
8600	County Services to Districts		53,826,731.72	0.00	0.00	0.00	0.00	0.00		3,899,106.75	18,506.73	0.00	57,744,345.20
Total Direct Charged Costs		100,750,024.38	81,939,837.91	1,167,312.24	7,334,903.71	17,681,751.57	7,221,986.00	0.00	0.00	3,899,106.75	6,183,519.92	70,460.81	226,248,903.29

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	237,852.38	0.00	0.00	237,852.38
3100	Alternative Schools	28,808.54	0.00	0.00	28,808.54
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	1,590,086.43	10,453,926.51	0.00	12,044,012.94
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	213,184.00	310,897.44	0.00	524,081.44
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	28,278.75	0.00	0.00	28,278.75
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	124,827.95	0.00	0.00	124,827.95
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	901,647.42	0.00	0.00	901,647.42
6000	ROC/P	634.08	0.00	0.00	634.08
Other Goals					
7110	Nonagency - Educational	123,210.91	0.00	0.00	123,210.91
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	520,108.60	0.00	0.00	520,108.60
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		3,768,639.06	10,764,823.95	0.00	14,533,463.01

A.	**Central Administration Costs in County School Service and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	957,221.40
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	27,177.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	36,443,314.21
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,223,515.94
5	Total Central Administration Costs in County School Service and Charter Schools Funds	38,651,228.55
B.	**Direct Charged and Allocated Costs in County School Service and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	226,248,903.29
2	Total Allocated Costs (from Form PCR, Column 2, Total)	14,533,463.01
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	240,782,366.30
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	634,223.16
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	12,133,521.81
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,767,744.97
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	253,550,111.27
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	15.24%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	2,180,298.06				2,180,298.06
Enterprise (Objects 1000-5999, 6400-6920)		12,620,698.46			12,620,698.46
Facilities Acquisition & Construction (Objects 1000-6700)			5,760,876.98		5,760,876.98
Other Outgo (Objects 1000 - 7999)				3,072,998.62	3,072,998.62
Total Other Costs	2,180,298.06	12,620,698.46	5,760,876.98	3,072,998.62	23,634,872.12

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	6,082.32	0.00	0.00	(1,487,880.20)				
Other Sources/Uses Detail					0.00	889,386.53		
Fund Reconciliation							10,420,203.97	8,426,428.46
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(10,113.04)	397,430.03	0.00				
Other Sources/Uses Detail					181,861.02	0.00		
Fund Reconciliation							4,866,515.98	6,654,583.20
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	56,446.39	0.00				
Other Sources/Uses Detail					9,184.00	0.00		
Fund Reconciliation							9,184.00	640,905.09
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	4,030.72	0.00	1,034,003.78	0.00				
Other Sources/Uses Detail					198,341.51	0.00		
Fund Reconciliation							210,495.12	284,482.32
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	500,000.00		
Fund Reconciliation							500,000.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,113.04	(10,113.04)	1,487,880.20	(1,487,880.20)	1,389,386.53	1,389,386.53	16,006,399.07	16,006,399.07

Unaudited Actuals
Unaudited Actuals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

San Joaquin County Office of Education **San Joaquin County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Fatal**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (**Fatal**) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	7415	7200-7600	($23,637.79)
Explanation: Inter Program Transfer			
09	6770	2100	($22.32)
Explanation: Prior Year Unemployment Adjustment			
09	9010	1000	($20,493.75)
Explanation: Inter Program Transfer			
12	9010	2100	($435,614.07)
Explanation: Prior Year Adjustment			

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	3501	($13,172.81)
Explanation: Prior Year Unemployment Adjustment			
01	0000	3102	($113,932.43)
Explanation: STRS Excess			
01	3010	3501	($287.00)
Explanation: Prior Year Unemployment Adjustment			
01	3010	3502	($282.89)
Explanation: Prior Year Unemployment Adjustment			
01	3025	3501	($124.15)
Explanation: Prior Year Unemployment Adjustment			
01	3025	3502	($234.86)
Explanation: Prior Year Unemployment Adjustment			
01	3060	3501	($194.37)
Explanation: Prior Year Unemployment Adjustment			
01	3060	3502	($1,544.36)
Explanation: Prior Year Unemployment Adjustment			
01	3183	3501	($235.72)
Explanation: Prior Year Unemployment Adjustment			
01	3183	3502	($42.28)
Explanation: Prior Year Unemployment Adjustment			
01	3310	3502	($739.72)
Explanation: Prior Year Unemployment Adjustment			
01	3310	3501	($225.49)
Explanation: Prior Year Unemployment Adjustment			
01	3315	3501	($17.17)
Explanation: Prior Year Unemployment Adjustment			
01	3315	3502	($53.23)
Explanation: Prior Year Unemployment Adjustment			
01	3385	3502	($61.54)
Explanation: Prior Year Unemployment Adjustment			
01	4035	3501	($27.24)
Explanation: Prior Year Unemployment Adjustment			
01	4127	3501	($108.88)
Explanation: Prior Year Unemployment Adjustment			
01	4204	3501	($77.46)
Explanation: Prior Year Unemployment Adjustment			
01	5310	3502	($251.91)
Explanation: Prior Year Unemployment Adjustment			
01	5810	3502	($143.01)
Explanation: Prior Year Unemployment Adjustment			
01	6010	3502	($172.85)
Explanation: Prior Year Unemployment Adjustment			
01	6018	3501	($67.80)
Explanation: Prior Year Unemployment Adjustment			
01	6266	3501	($27.66)
Explanation: Prior Year Unemployment Adjustment			
01	6332	3501	($127.34)
Explanation: Prior Year Unemployment Adjustment			
01	6332	3502	($178.54)
Explanation: Prior Year Unemployment Adjustment			
01	6333	3501	($69.21)
Explanation: Prior Year Unemployment Adjustment			

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6333	3502	($32.90)
Explanation: Prior Year Unemployment Adjustment			
01	6355	3502	($51.19)
Explanation: Prior Year Unemployment Adjustment			
01	6388	3502	($127.31)
Explanation: Prior Year Unemployment Adjustment			
01	6500	3501	($19,508.59)
Explanation: Prior Year Unemployment Adjustment			
01	6500	3502	($16,680.64)
Explanation: Prior Year Unemployment Adjustment			
01	6510	3501	($232.89)
Explanation: Prior Year Unemployment Adjustment			
01	6520	3502	($205.58)
Explanation: Prior Year Unemployment Adjustment			
01	6650	3502	($60.11)
Explanation: Prior Year Unemployment Adjustment			
01	6680	3502	($96.35)
Explanation: Prior Year Unemployment Adjustment			
01	6690	3502	($14.41)
Explanation: Prior Year Unemployment Adjustment			
01	6770	3501	($17.23)
Explanation: Prior Year Unemployment Adjustment			
01	7085	3501	($16.68)
Explanation: Prior Year Unemployment Adjustment			
01	7135	3501	($10.50)
Explanation: Prior Year Unemployment Adjustment			
01	7135	3502	($19.31)
Explanation: Prior Year Unemployment Adjustment			
01	7366	3501	($112.90)
Explanation: Prior Year Unemployment Adjustment			
01	7366	3502	($231.80)
Explanation: Prior Year Unemployment Adjustment			
01	7399	3501	($123.23)
Explanation: Prior Year Unemployment Adjustment			
01	7399	3502	($487.86)
Explanation: Prior Year Unemployment Adjustment			
01	7435	3501	($120.89)
Explanation: Prior Year Unemployment Adjustment			
01	7810	3501	($340.29)
Explanation: Prior Year Unemployment Adjustment			
01	7810	3502	($2,934.59)
Explanation: Prior Year Unemployment Adjustment			
01	9010	3501	($4,383.18)
Explanation: Prior Year Unemployment Adjustment			
01	9010	3502	($15,084.66)
Explanation: Prior Year Unemployment Adjustment			
09	0000	3502	($7,237.07)
Explanation: Prior Year Unemployment Adjustment			
09	0000	3501	($17,508.57)
Explanation: Prior Year Unemployment Adjustment			
09	1400	3501	($604.75)
Explanation: Prior Year Unemployment Adjustment			

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
09	3010	3502	($95.14)
Explanation: Prior Year Unemployment Adjustment			
09	3010	3501	($182.95)
Explanation: Prior Year Unemployment Adjustment			
09	4129	3502	($38.87)
Explanation: Prior Year Unemployment Adjustment			
09	6266	3501	($41.99)
Explanation: Prior Year Unemployment Adjustment			
09	7412	3501	($70.42)
Explanation: Prior Year Unemployment Adjustment			
09	7435	3501	($710.38)
Explanation: Prior Year Unemployment Adjustment			
09	7435	3502	($73.95)
Explanation: Prior Year Unemployment Adjustment			
09	9010	3501	($695.81)
Explanation: Prior Year Unemployment Adjustment			
09	9010	3502	($237.79)
Explanation: Prior Year Unemployment Adjustment			
11	6015	3501	($313.00)
Explanation: Prior Year Unemployment Adjustment			
11	6015	3502	($59.77)
Explanation: Prior Year Unemployment Adjustment			
11	6391	3501	($25.88)
Explanation: Prior Year Unemployment Adjustment			
11	6391	3502	($20.90)
Explanation: Prior Year Unemployment Adjustment			
12	5035	3501	($293.60)
Explanation: Prior Year Unemployment Adjustment			
12	5035	3502	($26.69)
Explanation: Prior Year Unemployment Adjustment			
12	5055	3501	($26.91)
Explanation: Prior Year Unemployment Adjustment			
12	5210	3502	($2,273.68)
Explanation: Prior Year Unemployment Adjustment			
12	5210	3501	($1,093.65)
Explanation: Prior Year Unemployment Adjustment			
12	6054	3501	($17.99)
Explanation: Prior Year Unemployment Adjustment			
12	6054	3502	($104.64)
Explanation: Prior Year Unemployment Adjustment			
12	6057	3501	($39.01)
Explanation: Prior Year Unemployment Adjustment			
12	6057	3502	($48.50)
Explanation: Prior Year Unemployment Adjustment			
12	6102	3501	($44.66)
Explanation: Prior Year Unemployment Adjustment			
12	6102	3502	($69.73)
Explanation: Prior Year Unemployment Adjustment			
12	6105	3502	($31.19)
Explanation: Prior Year Unemployment Adjustment			
12	6105	3501	($185.21)
Explanation: Prior Year Unemployment Adjustment			

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
12	6127	3501	($442.05)
Explanation: Prior Year Unemployment Adjustment			
12	6127	3502	($48.72)
Explanation: Prior Year Unemployment Adjustment			
12	6128	3501	($225.42)
Explanation: Prior Year Unemployment Adjustment			
12	7810	3501	($10.60)
Explanation: Prior Year Unemployment Adjustment			
12	7810	3502	($32.29)
Explanation: Prior Year Unemployment Adjustment			
12	9010	8660	($14,468.21)
Explanation: Payable to State			
12	9010	3502	($716.24)
Explanation: Prior Year Unemployment Adjustment			
12	9010	5100	($169,125.99)
Explanation: Prior Year Adjustment			
12	9010	3501	($436.69)
Explanation: Prior Year Unemployment Adjustment			

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (**Fatal**) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (**Fatal**) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (**Fatal**) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (**Fatal**) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-IMPORT - (**Fatal**) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (**Fatal**) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (**Warning**) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (**Warning**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (**Warning**) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (**Warning**) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. **Exception**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is $9.55 %

Explanation: SJCOE has reviewed and verified correct coding in unrestricted salary

IC-POSITIVE - (**Warning**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (**Fatal**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (**Warning**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (**Fatal**) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (**Fatal**) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

GANN-PROVIDE - (**Fatal**) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (**Fatal**) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Unaudited Actuals
Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

San Joaquin County Office of Education **San Joaquin County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
09	6266	($87,677.17)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.		
09	6762	($61,069.69)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.		
09	7413	($14,593.80)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.		
Total of negative resource balances for Fund 09		($163,340.66)

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	7415	7200-7600	($32,575.00)
Explanation: Program Transfer			
09	9010	1000	($53,075.00)
Explanation: Program Transfer			

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
09	6266	9790	($87,677.17)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.			
09	6762	9790	($61,069.69)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.			
09	7413	9790	($14,593.80)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.			

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**